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# bulletin

Universities in the province of Quebec are now experiencing the most serious financial crisis in their history. The Province has forced them to cut their expenditures by \$141 million since 1977. Between 1981 and 1985 they will also be required to cut their budgets by another \$260 million.

In spite of the restraints that the university community is placing upon itself, rector do not believe expenditures can be curbed by more than \$30 million this year. This will leave a deficit of \$50 million for the whole system that will need to be added to the next fiscal year.

Since nearly 80 per cent of university expenditures go to salaries and since, in the opinion of university administrators, other expenditures have been cut to the limit, the next areas directly affected will be working and educational conditions. By the end of November, nearly 110 young professors at the universities of Sherbrooke and Montreal had received notices of contract non-renewal. If the financial situation of the universities does not improve before May 31, they will be dismissed.

The faculty associations have denounced the government for its stringent measures which are causing difficulties in the universities. They also charge university administrations with being too ready to bend to government demands.

But there is little room left to manoeuvre. According to some, the only alternative amounts to nothing less than blackmail. Employees are now forced either to give up duly negotiated salary increments or resign themselves to seeing competent but younger colleagues leave.

This year the University of Montreal anticipates a deficit of \$13 million. Between now and 1985 it must cut operating costs by about \$50 million. Approximately 100 assistant professors, teaching doctors and lecturers have received dismissal notices effective May 31.

If professors at the University of Sherbrooke refuse to give up a salary increase for this year, 40 faculty jobs will be eliminated. A dozen professors have received dismissal notices already. If professors demand the increase due to them for 1982-83, more heads will roll.

The University of Sherbrooke is also considering salary cuts. If the staff demand the 4.32 per cent increase for this year, 255 jobs will be cut by 1984. If the increase is not realized, 115 jobs will be eliminated. If the 4.32 per cent increase is not realized and even if employees renounce next year's 4.5 per cent increase, 60 jobs will still go.

The number of faculty and support staff affected by the budget cuts will not be known until March. The Conference of Quebec University Rectors and Presidents (Conférence des recteurs et principaux des universités du Québec — CREPUQ) estimates that to absorb the system's total 1982 deficit of \$50 million, 1200 jobs will have to go.

**\$400 million in eight years**  
The reductions in subsidies announced

1,200 jobs could be eliminated

## Quebec tightens screws on its universities

by Michel Croteau



*The University of Québec at Montreal will be among those hardest hit by cuts.*

for the next three years should hit the universities with a shortfall of about \$180 million. The rectors estimate this reduction will mean the loss of 6,000 permanent jobs.

The reductions began in 1977-78 with an initial reduction of subsidies, first piecemeal, then permanent, resulting in a loss of revenues to the universities of \$141 million in three years. In 1981-82, the government decided to grant only a 6.7 per cent increase, rather than the 11.8% needed, reducing revenues by about \$80 million. The plan for a balanced budget in Quebec by 1985 will impose cuts of about \$180 million. During an eight-year period, universities estimate they will need to reduce their expenditures by about \$400 million.

The government attributes this period of austerity to high inflation and interest rates.

The rectors appreciate this situation but they do not understand why the university sector must bear 50 per cent of the cuts imposed on Quebec's education system while that sector makes up only 15 per cent of the Education Department's budget.

The government of Quebec alleges that its expenditures on universities are higher than in Ontario, and that the student populations in the two provinces are now comparable. It also claims that the produc-

tivity of Quebec universities is lower than in Ontario while salaries are higher.

Rectors and professors disagree with the government's figures. They argue that the contribution of Quebec taxpayers to university funding is a recent phenomenon, and that the benefits are barely beginning to show. They argue that the student population in Quebec is less than in Ontario, especially in the 18-24 age group. This is particularly true of the Francophone population of Quebec. The rectors argue that the productivity of Quebec universities is at least comparable to those in Ontario and that increases in faculty salaries, except the most recent, were comparable to those given government employees. The professors maintain that the differences make it difficult to compare work loads and salary levels.

### Minister's Workshops

Late last year the Minister of Education invited representatives from among rectors, professors and students to a series of workshops to discuss co-ordination, concentration, funding mechanisms and academic life and student conditions. The rectors and professors strongly regretted that funding levels could not be discussed.

At the first day's meeting, the speakers directed most of their comments to the financial situation of universities, but the Minister failed to give satisfactory replies to their questions.

At the second session, the professors announced they were withdrawing completely.

President of the Quebec Federation of Faculty Associations (Fédération des associations de professeurs des universités du Québec — FAPUQ), Marie-Andrée Bertrand, said "we refuse to discuss means aimed at building universities while outside these walls administrative directives tear them down in less time than it takes to go through high school and indeed in less time than it would take to develop a plan for a better university".

In fact, for some months now, universities have reduced the number of courses offered, announced the closing of certain services, reduced technical supports to teaching, shortened library hours, and announced the eventual dismissal of young professors. The freezing of positions has already been practised for some years.

### Government Documents

A report entitled "The University in Time of Austerity" was tabled in early 1981. In response to it, the Council of Universities advised against imposing such low growth in subsidies upon the universities. The Council recommended instead that the government try to reduce its investments in higher education over a five-year period, to allow universities time to plan for slower growth.

The Council also identified a number of areas where it might be possible to introduce further cuts over the medium term: working conditions (salaries, loads, leaves...), academic organization (teaching and research programs, closure of departments deemed unproductive) and administrative organization.

The Minister of Education announced his intention to develop a "Policy for Universities", but said that the time for growth was over and that it was now necessary to learn to cope with austerity.

In March, Finance Minister Jacques Parizeau gave his own blessing to austerity. His budget provided only for a 6.7 per cent increase in funds to universities. The Council of Universities had requested 11.8 per cent. Complete indexation would have called for 16 per cent.

The situation seemed even more astonishing in view of the fact that, of all levels of education in Quebec, only higher education was experiencing increased enrolments. However, other sectors were not being subjected to equally severe budget cuts.

Already against the wall, universities learned in the fall of 1981 that the next three years would be difficult. Subsidies would increase only very slowly and they were forbidden to accumulate deficits. All expenditures in excess of revenues would





## CAUT Bulletin

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# LETTERS LETTRES

## Bevan Memorial Scholarship

Friends, colleagues and former students of Allan Bevan will be saddened to learn that he died December 12 in Halifax. During his 32 years in the Dalhousie English Department, Dr. Bevan served as the President of A.C.U.T.E., the editor of *The Dalhousie Review*, and the Chairman of the English Department.

The Allan and Lura Bevan Memorial Scholarship is being established in his memory and in that of his wife, Lura, who died three years before him. The scholarship will be awarded to a Dalhousie student entering the third year of a general or Honours B.A. in English; should no suitable recipient be available in English, it will be awarded to a third-year Music student at Dalhousie.

Donations to the scholarship fund may be made to The Allan and Lura Bevan Memorial Scholarship, c/o The Chairman, Department of English, Dalhousie University.

Bruce Stovel,  
Acting Chairman,  
Department of English,  
Dalhousie University

## Let's take our heads out of the sand

In regard to Professor Kellen's letter in the December 1981 issue, I would like to bring a few points to his attention. In the first place, totalitarianism is to be roughly condensed, wherever it is found. This has consistently been the position of Amnesty International, as Professor Kellen can verify by examining the back issues of *Amnesty's Canadian Bulletin*, where generally one-third of all cases reported are victims of Soviet repression.

Having said that, I cannot understand his frustrations at the "Latin American content" in the *CAUT Bulletin*. Let us not forget that this is an area which is geographically part of our own continent, where we have billions of dollars invested, where tens of thousands of our fellow citizens holiday annually, and which is eminently more "newsworthy" than mindless, cynical power games that Brezhnev and Co., and Reagan and Haig, indulge in. (It is precisely because of its importance that a Parliamentary subcommittee is presently examining our relationship with Latin America.)

Of course the gorillacheries of Latin America will be treated critically — let us not forget the assassination of Raoul Léger (a graduate of this university) in Guatemala, the deportation in 1981 of a P.E.I. nun from the Dominican Republic, the daily harassment faced by Canadian missionaries in Latin America, and the withdrawal of our embassy staff from Guatemala City after death threats. This does not condone the systematic abuse of human rights in the Soviet bloc, but rather highlights that Professor Kellen is trying to compare two very different types of repression. The 850 priests and nuns assassinated in Latin America over the last decade; tens of thousands of "disappeared" in the Southern Cone; the 5,000 political assassinations in Guatemala last year ("There are no political prisoners in Guatemala," only political assassinations," announced Vice-President Villagrán Kramer before seeking refuge in the United States); and the 35,000 people assassinated by the security forces since 1979 in El Salvador, as well as the horrendous litany of statistics illustrating the miserable existence of most of Latin America's citizens, all point to a horrendous reality which we need to examine. Don't we owe it to ourselves to take our heads out of the sand?

John M. Kirk,  
Department of Spanish,  
Dalhousie University

## Preposterous accusation

Your correspondent Professor J.A. Kellen insinuates that Amnesty International is "infiltrated and undermined" by left-wing activists. He believes that the intercession of AI on behalf of victims of imprisonment, murder, rape and torture in Latin America is "a deliberate smokescreen" to divert attention away from "the countries where the real problems are, that is the Soviet bloc."

This accusation is so preposterous that one is tempted to ignore it. Unfortunately it indicates an attitude that is shared to some degree by many Canadians (albeit not often so naively stated and in many cases understandable in the light of their own persecution or that of their forbears at the hands of Stalinist communism) and so it must be answered.

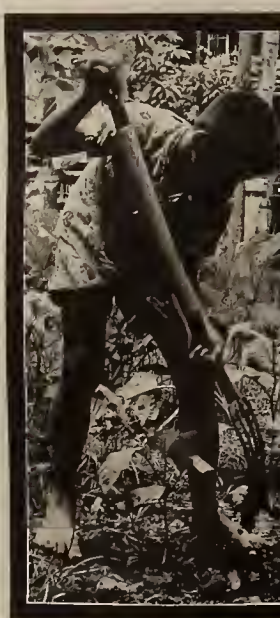
To a remarkable degree AI has earned an enviable reputation for independence and impartiality by working with a limited mandate, within the framework of the Universal Declaration of Human Rights, and by resisting the temptation to attempt to explain the root causes of political repression. Reference to the AI Report for 1980 shows for example that AI worked on about 350 cases in the USSR (population about 250 million) of suppression of dissent, trial procedures falling short of international norms, conditions of detention of political prisoners and forced detention in mental hospitals of people holding views disapproved by the authorities. On the other

hand in Guatemala (population about 6 million) the foremost concern of AI was the torture, murder of prisoners and killings of about 1800 people in 1980 by government forces, including paramilitary groups as well as military and police forces. An AI mission to Guatemala in 1979 found that the victims included trade unionists, academics, lawyers, local church leaders, as well as peasants.

Professor Kellen would presumably prefer that AI pay less attention to Guatemala. After all it is only a "Latin American banana state" — if he were better informed he would know not to use this term, since it reminds us that the present murderous totalitarian regime was installed in 1954 by the U.S.A. after the overthrow of a democratically-elected president who had dared to expropriate land belonging to the United Fruit Company and distribute it to peasants. Some Canadian businessmen would also prefer that AI pay less attention to Guatemala since they have succumbed to the attractive investment climate resulting from starvation wages and so have a stake in a regime that suppresses trade unions.

However AI will continue to report violations of human rights and intercede on behalf of the victims regardless of the political complexion of the government concerned. The bias towards exposure of persecution in Latin America suspected by Professor Kellen is real enough simply because of the sad fact that in the 1970's and 1980's the most fundamental human rights are far more extensively violated there than in the countries of the Soviet Bloc. Furthermore even if this were not so, even if murder and illegal imprisonment were as rare in the Soviet Union as in Latin America, we Canadians should be more concerned to eradicate the evil for which we ourselves are partially responsible than to condemn the transgressions of others.

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## Commentary

# Tenure as injustice

by Leo Groarke

In a commentary in the October *CAUT Bulletin*, C. D. MacNiven proposes a two-part publishing policy intended to ensure that political influence does not suppress the free expression of thought and the "pursuit of truth". On the one hand, he suggests that "properly accredited" (tenured?) academics be given the right to publish, and on the other, maintains that they should be required to publish on a regular basis. I share MacNiven's concern about the dangers of university politics, but it is hard to see how his proposal would do anything but compound problems that exist in this regard.

To begin with, one must wonder at the drastic effect such a policy might have on the quality of Canadian scholarly publications. For how are high academic standards to be achieved or maintained in circumstances where proposed publications are accepted without question or evaluation? To be sure, MacNiven would institute some system of public scrutiny and review, but such a system seems more likely to enhance, not diminish, the possibility of an ever-growing sea of second-rate publications.

One must also wonder — especially in these financially constrained times — where the resources are to come from to support the increased publishing activity MacNiven's proposal would entail. And even if financial resources could be found, it is not clear that the proposal would succeed in severing connections between political influence and publications. Rather, it seems that within MacNiven's system politics will ultimately determine who becomes a "properly accredited" academic, and will in this way decide what will and will not be published.

In such circumstances it would be particularly difficult to keep politics out of the accrediting process, as the unaccredited will have been edged out of the publishing market and there will be few, if any, publication records to use as a basis for judging their relative academic merit. Indeed, as soon as one accepts MacNiven's own commitment to research and publication as a necessary indication of academic merit, one is then left in a situation where one will have to make an accredited position dependent on previous publishing, and publishing (at least to a very great extent) dependent on having an accredited position. A vicious circle if there ever was one!

In addition to the internal problems with MacNiven's proposal, there is something audacious about any proposal to grant special privileges to the tenured members of university departments. For rather than increase the privileges of tenured faculty, there are very clear (though usually ignored) reasons why a just system of university hiring would eliminate tenured positions entirely, in favour of three or five year contracts open for free competition from whoever wishes to apply. To see why this is the case, and why the tenure system is especially unjust in present day circumstances, we can briefly consider the misconception on which it is built, and the arguments usually used to support it.

The injustices inherent in tenure can be easily brought to light by distinguishing two contrasting models for hiring practices. On the one hand, one might compare academic hiring to the hiring that goes on at a factory where the job to be filled does not require a great deal of skill, and where output does not vary greatly from individual to individual. In such circumstances, it would be

difficult to justify the employment of a new worker if he were to displace an employee who was meeting acceptable standards of production.

If one were to adopt this model for university hiring, then one could plausibly argue for the appeal to seniority which tenure implies. The trouble is that such a model is *not* appropriate, and is undermined by the demand for academic excellence that must be an integral part of any academic system that is not to degenerate into sterility. It is because of the importance of academic excellence that a more appropriate model for university hiring must be used. It must be able to deal with situations where one must award some job (say a position within a symphony orchestra) that requires a great deal of skill, and where there are very great differences between different individual's ability to perform. In these circumstances, the heart of a just system of hiring must be a procedure that allows those who do excel to gain jobs and promotion. Seniority sometimes has a role to play in such considerations, but there can be no doubt that it is of secondary importance.

Much more important is a concern to see that those who do excel are rewarded, and the quality of a symphony — or an academic system — can only suffer for any deviation from this goal. All this is forgotten by most academics, who wish to have the prestige and respect that comes with recognized academic excellence, but who nonetheless cling to tenure and the factory model job security.

In support of the tenure system, one often hears it suggested that those who do not have tenured positions in a particular field should seek out alternative career opportunities (opportunities that seldom have the financial and intellectual rewards tied to a university position). But how can anyone who considers the matter really believe that this should be the case? On the contrary, would it not be more reasonable to say that all qualified individuals should compete for positions, and those who are less qualified

— whoever they may be — should look for some alternative? The only grounds for rejecting this principle seem to be the unwarranted assumption that academics who already have positions have some inalienable right to keep them (despite the

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Leo Groarke is a graduate student in the Philosophy Department at the University of Western Ontario.

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## CAUT meets with education ministers

by Richard Bellaire

"The establishment of the university system was a public policy decision and governments cannot now try to avoid their responsibility to support that system."

CAUT President James Foulks told a December meeting of the Council of Ministers of Education that cuts from public sources of funds should not be expected to be made up by raising tuition fees or by relying on private sources of funding. Dr. Foulks said that private money, although welcome, would be no substitute for government financing.

The CAUT delegation also included Past-President Israel Unger, FAPUQ President Marie-Andrée Bertrand and David Bates, President of OCUEA. It was pointed out to the ministers that in times of economic difficulty governments turn to education as an easy target for cuts and that this was not only without justification but was also very harmful to the future of society.

The CAUT emphasized that a major study should be undertaken before any changes are made to the university system in Canada. The Association urged the ministers to support any federal call for a study on higher education and said that if the federal government did not take the initiative to propose such a study, the Council of Ministers of Education should.



# LETTERS LETTRES

Political motivation for human rights activities leads to an inversion of this maxim, resulting in a preoccupation with the transgressions of the "enemy" at the expense of efforts to improve one's own behaviour.

Professor Eric Fawcett  
Department of Physics  
University of Toronto

## SSHRC article off-base

John McPeck's article (October 1981) berating the SSHRC for treating research in education unfairly merits some comment if only to disabuse readers of his chief misrepresentations and to note some factors missing from his discussion.

McPeck sets up a number of straw men to support his contention that the Council is biased against education research because it favours applications which follow an imputed model of the natural sciences.

He first correctly maintains that standards used to evaluate natural science proposals should not be used to evaluate proposals in the humanities and social sciences. He then states that the low success of education proposals is evidence that the SSHRC unconsciously neglects this necessary differentiation; and he attributes the high success rate of archaeology and anthropology proposals to their practitioners' supposed "extensive use of nice research gadgets" and consequent (sic) close approximation of the methodologies of biology. It is clearly inconvenient to this argument to cite the high success rate in various humanities disciplines.

McPeck then contends that the very nature of education research puts it at a disadvantage in relation to the Council's policy of funding fundamental or basic research, as against development or applied research. He states that education "is essentially an interdisciplinary field", and "fundamentally an applied field". While it may be true that a good deal of research in education is applied research, that fact does not support the argument that theoretical work in education does not exist, which seems to be one implication of McPeck's point here. And to complain that the SSHRC, set up by the federal government to support fundamental research, does not support applied research, is gratuitous.

Finally, McPeck points out that research on curriculum applications and development is "most of what educational researchers do", and complains again that SSHRC's mandate precludes its supporting such research. Unfortunately for Professor McPeck, that is how the legislation is framed, and as long as provincial governments have primary responsibility for education, that is how it will remain. Ministries of Education fund curriculum research. (In point of fact, however, SSHRC has in the past few years given some support to some activities of researchers in curriculum studies.)

As for McPeck's comments on the adjudication system and on the Council's awareness of the problems in education research, they are worth as much as most opinions "based largely on hearsay". On the latter point, the Council has commissioned Dr. Ted Sheffield to do a complete inventory of education research in Canada, and will be examining the effects of its policies on this area. On the procedures of the adjudication system, I offer the following observations from my experience at the Council.

I did not work in Research Grants Division, but know its procedures and officers well, and was often consulted for information about adjudicators (assessors, in Council jargon). One criticism which can be made of the system which has evolved over the years is that perhaps too much time is

spent closely matching the interests, expertise and background of assessors to those of applicants. The recently adopted system of committee adjudication poses new risks for the unconventional or innovative research proposal, and I know the officers are acutely aware of these dangers. The example of the educational philosopher's dilemma is spurious. Assessments are not carried out to see if someone fits an existing box, but to see if the applicant's peers feel he/she can carry out the proposal, and whether the results would be interesting to other scholars with similar interests. The weakness of this system, as a recent study of the NSF peer review system concludes, is that "there is substantial disagreement in all scientific fields" as to "what is good work, who is doing good work, and what are promising lines of inquiry". But I don't buy the argument that there is a positivistic conspiracy at large in the land.

A real policy question for the Council is the matter of support to applied research. First, there is the difficulty of definition: administrative studies, economics, criminology and education are only the more obvious disciplines where this question suggests ambiguous answers. Second, there is the difficulty presented by the Council's legislated mandate to support basic theoretical research and reflection in the humanities and social sciences. There were times when I jokingly advised scholars that if what they were doing was practical or useful, then the Council would probably not be interested in giving support. The general problem, in other words, is political, not administrative.

One parting shot. I fail to see how philosophy is "a humanity", whatever that may mean. Its most commonly accepted definition is the love of wisdom; as an academic discipline, it usually is thought of as dealing with fundamental natural and moral reality. Its study and practice encourage sound reflection. Would that Professor McPeck had taken some instruction from his colleagues in philosophy before writing his piece.

George Tillman  
Ottawa

## Ranking of librarians — U. of M.

Elizabeth Black's article entitled "Rank structures and salaries of academic librarians" in the October 1981 *CAUT Bulletin* requires correction and clarification.

Since the implementation of rank in the 1979-80 collective agreement, salaries for librarians at the University of Manitoba have been based entirely on rank. Additionally, small stipends were paid to those holding positions classified at levels II-IV. The position stipend was never considered part of the base salary. Receipt of stipends depended on continuation in one of the aforementioned levels, i.e. a change from level II to level I would have resulted in a loss of the stipend.

Initial ranking was completed by the summer of 1980 and all outstanding provisions of the 1979-80 and 1980-81 collective agreements were implemented.

In the 1981-83 agreement, position classification was completely eliminated. A new system of administrative stipends was instituted. These are paid to section heads, department heads and coordinators only and are roughly equivalent in structure to the administrative stipends of the teaching faculty.

Daniel F. Phelan  
Sidney E. Myers  
University of Manitoba  
Faculty Association  
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## Misprint in December issue

Because of a misprint, the title of Robert Conquest's book on Soviet purges under Stalin appeared incorrectly in my letter "Unjustified Bias" (*CAUT Bulletin*, Dec. 1981). The correct title is *The Great Terror*.

Kenneth H.W. Hilborn  
Department of History  
University of Western Ontario

## Death of academia a non-event

The "obituary" of Red Bricker makes fascinating reading. (Paul Craven, "The last academic", *CAUT Bulletin*, December 1981). Craven emphasizes the *nostalgia* which people in the year 2085 will feel for academia. (This of course assumes that there will in fact be living folk 104 years down the line.) But will the populace of 2085 have much time for — or patience with — nostalgia? By Craven's own terms of reference, as academia faded from the scene, so did the very substance of the population of those days! From a certain perspective therefore, one could say that the death of academia was a non-event.

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## Commentary . . . p. 3

consequences for others). And though one might support tenure by appealing to occasions when tenure has protected academic freedom — and though it is important to protect this freedom in other ways — it is equally important to take away the shield that tenure has provided for those who could not compete in conditions of free and equal competition.

In recent times, the injustice of the tenure system has never been as blatant as it is today. With the scarcity of academic jobs and the over-abundance of PhDs, the standards required of new academics have steadily escalated, and tenure is denying young academics the right to compete for jobs on the basis of equality. Any just society must allow its citizens equal access to job opportunities, and the academic job market can be no exception. The devastating effect such conditions have on the morale of younger academics is hardly surprising, and the bitterness they feel should be assuaged not by apologies, condolences, and pious platitudes about their unfortunate situation, but by a total rejection of the tenure system.

How can one honestly accept a system that parrots on about academic excellence, but refuses jobs to individuals who may be better qualified in teaching and research (not to mention future potential) than many of those within the comfortable pews? There is no justice in a system which makes individuals second-class citizens because they were born 10 or 20 years too late.



1,200 emplois pourraient disparaître

## Québec coince ses universités

par Michel Croteau

Les universités québécoises traversent actuellement la plus grave crise financière de leur histoire, crise qui les a obligées à réduire leurs dépenses de 141 M \$ depuis 1977-1978. La situation est telle qu'elles devront amputer leur budget de 260 M \$ entre 1981 et 1985.

Malgré les restrictions que la communauté universitaire s'impose, les recteurs ne croient pas pouvoir comprimer leurs dépenses de plus de 30 M \$ cette année, ce qui laissera un déficit de 50 M \$ dans le réseau, déficit à reporter sur le prochain exercice financier.

Puisque près de 80% des dépenses vont à la rémunération du personnel et que, de l'avis des administrateurs universitaires, les autres dépenses ont été comprimées au maximum, ce sont les conditions de travail et les conditions d'études qui doivent maintenant être directement affectées. Près de 110 jeunes professeurs des universités de Sherbrooke et de Montréal ont reçu, à la fin de novembre, un avis de non-renouvellement de contrat. Si la situation financière des établissements ne s'améliore pas d'ici le 31 mai, ils seront mis à pied.

Les syndicats de professeurs ont dénoncé le gouvernement qui, par ses mesures de restriction, impose de pareilles conditions aux établissements d'enseignement supérieur. Ils ont aussi accusé les administrations de se plier trop facilement aux exigences gouvernementales.

Mais, la latitude syndicale n'est pas grande. L'alternative qu'on leur laisse relève du "chantage odieux", comme l'ont qualifié certains. Les employés doivent renoncer à des augmentations de salaire dûment négociées et qui se comparent aux conditions faites aux employés des secteurs public et para-public, ou ils doivent se résigner à voir partir des collègues jeunes et compétents.

À l'Université de Montréal, l'administration prévoit un déficit de 13 M \$ cette année. D'ici 1984-1985, elle doit réduire ses coûts d'opération d'environ 50 M \$. Une centaine de professeurs adjoints, de cliniciens enseignants et de chargés d'enseignement ont reçu leur avis de licenciement qui prendra effet le 31 mai, si la conjoncture n'est pas modifiée.

À l'Université de Sherbrooke, si les professeurs ne renoncent pas à une augmentation salariale cette année, 40 postes de professeurs seront fermés à la fin de l'année universitaire. Une douzaine de professeurs ont reçu leur avis de licenciement. Si les professeurs réclament la majoration qui leur est due pour l'année 1982-1983, d'autres têtes vont tomber.

L'Université de Sherbrooke a formulé trois hypothèses qui impliquent, entre autres, des réductions de salaires et des mises à pied. Si le personnel exige l'ajustement de 4,32% cette année, 255 postes seront fermés entre 1982 et 1984. Si l'ajustement n'est pas effectué, 115 postes disparaîtront. Si l'ajustement de 4,32% n'est pas fait et si les employés renoncent à 4,5% de l'augmentation de l'année prochaine, 60 postes seront quand même amputés.

On ne connaît pas avant mars le nombre d'employés professionnels et de soutien qui seront affectés par les compressions budgétaires. La Conférence des recteurs et principaux des universités du Québec (CREPUQ) a calculé que le déficit universitaire de 50 M \$ annoncé pour cette année implique la fermeture de 1200 postes dans les universités pour être résorbé.

Michel Croteau est un agent d'information de la FAPUQ.

### 400 M \$ en huit ans

Les réductions de subventions gouvernementales annoncées pour les trois prochaines années devraient affliger les universités d'un manque à gagner d'environ 180 M \$. Les recteurs évaluent que cette compression équivaut à 6000 emplois permanents.

La réduction des dépenses universitaires est venue en trois étapes. En 1977-1978, une première compression de la subvention, d'abord forfaitaire, puis permanente, a fait perdre des revenus de 141 M \$ aux universités en trois ans. En 1981-1982, la décision du gouvernement de n'accorder que 6,7% d'augmentation des subventions, au lieu de 11,8% comme nécessaire, entraîne une diminution des revenus de l'ordre de 80 M \$. Le plan d'équilibre budgétaire exigé par Québec pour 1982 à 1985 imposera des coupures d'environ 180 M \$. Au total, durant une période de huit ans, les universités estiment devoir comprimer leurs dépenses d'environ 400 M \$.

Le gouvernement attribue cette période d'austérité à la conjoncture économique internationale: taux d'inflation et taux d'intérêts.

Les recteurs comprennent cette situation et se disent prêts à faire des sacrifices, à se serrer la ceinture. Mais ils voudraient que l'Etat se retienne un peu, qu'il diminue l'ampleur des restrictions et qu'il ralentisse le rythme des compressions. Ils ne comprennent pas pourquoi, cependant, le secteur universitaire doit supporter 50% des coupures infligées au réseau québécois d'éducation alors qu'il ne représente que 15% du budget du ministère de l'Éducation.

Les syndicats et associations de personnel ne comprennent pas non plus cette situation. Ils s'expliquent encore plus mal devoir renoncer à des conditions salariales et à des conditions de travail qui n'ont pas leur équivalent dans d'autres secteurs de la fonction publique et para-publique.

Les regroupements de personnel allèguent qu'ils ont de bonne foi négocié des conditions alignées sur les offres acceptées par les employés de l'Etat.

Les conventions collectives signées par les employés du gouvernement n'arriveront à échéance qu'en novembre 1982. Le gouvernement prépare ces négociations prochaines et très peu des conditions actuelles vont changer entretemps. Le premier ministre vient de demander aux syndicats des employés du gouvernement de renoncer, pour les six derniers mois de la convention, au pourcentage prévu pour l'enrichissement collectif, "parce qu'il n'y en a pas". Les prochaines négociations pourraient toutefois apporter des changements importants.

Mais, dans la domaine des Affaires sociales et dans les autres secteurs de l'Éducation, comme dans le reste de la fonction publique, bien qu'il y ait des fermetures de postes, les mises à pied ne sont, proportionnellement, pas aussi importantes et on n'exige pas des employés qu'ils renoncent à des gains salariaux déjà acquis.

Le gouvernement québécois allègue que l'effort des citoyens pour le financement des universités est supérieur à la contribution des Ontariens et que le degré de scolarisation est maintenant comparable. Il estime de plus que la productivité des universités québécoises est inférieure à celle de la province voisine, que la charge de travail des professeurs est moindre que celle de leurs homologues ontariens pour un salaire supérieur.

Outre le fait que les universitaires québécois n'aiment pas ces comparaisons

avec l'Ontario, "des comparaisons que l'on prend quand cela fait l'affaire du gouvernement", les recteurs et les professeurs ont contesté les chiffres.

L'effort des contribuables québécois est récent, disent-ils, et le rattrapage commence à peine à se faire. Ils maintiennent que la population québécoise est sous-scolarisée par rapport à celle de l'Ontario, particulièrement le groupe des 18-24 ans. Il en va particulièrement de la population francophone du Québec. Chiffres à l'appui, les recteurs ont affirmé que la productivité des universités québécoises était au moins comparable à celle de la province voisine et que la progression des salaires des professeurs, hormis le rattrapage récent, était comparable à celle des employés de l'Etat. Les professeurs soutiennent que les différences entre l'enseignement supérieur en Ontario et les universités québécoises rendent difficile la comparaison des charges de travail et des niveaux de rémunération.

### Ateliers du ministre

Ces arguments ont été soutenus particulièrement lors des ateliers de travail qu'avait convoqué le ministre de l'Éducation à la fin du mois de novembre et au début de décembre. Le ministre avait convié les représentants des recteurs, des professeurs et des étudiants pour discuter de

quatre thèmes, allouant à chacun des sujets quatre heures. On devait discuter de la coordination et de la concertation, des mécanismes du financement, de la vie professorale et de la vie étudiante.

Les trois groupes invités ont manifesté beaucoup de réticences à l'approche des réunions. Le cadre restreint des interventions, la limitation des thèmes ne leur plaisaient pas. On craignait aussi le piège. Les recteurs et les professeurs regrettaient vivement qu'on ne puisse discuter du niveau de financement.

Tous les intervenants ont fait porter la majeure partie de leurs commentaires, en début de séance du premier et du deuxième thèmes, sur la situation financière des universités sans être interrompus, mais sans que le ministre n'apporte de réponse satisfaisante à leurs questions.

Au début de la deuxième rencontre, les professeurs ont annoncé leur retrait qui est devenu permanent pour les troisième et quatrième réunions.

"Nous refusons de discuter des moyens de faire l'université pendant qu'à l'extérieur de l'enceinte, des directives administratives la défont en moins de temps qu'il n'en faut pour former un étudiant du premier cycle et en moins de temps surtout qu'il n'en faudrait pour élaborer le projet d'une université toujours meilleure", a déclaré la présidente de la Fédération des associations de professeurs des universités du Québec (FAPUQ), Marie-Andrée Bertrand, lors d'une conférence de presse à Montréal, le 3 décembre.

Effectivement, depuis quelques mois, les universités ont tenté de réduire l'éventail des cours disponibles, évalué la pertinence de maintenir certains programmes, annoncé la fermeture de certains services ou la réduction du soutien technique à l'enseignement, réduit les horaires de bibliothèques, annoncé le renvoi éventuel de jeunes pro-



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# A LOBBYIST'S NOTEBOOK

by Donald C. Savage

## Red tape and hypocrisy department

The CAUT has taken up a number of immigration cases in recent months. The Board of the CAUT has protested the attempt of the Immigration Department to apply unreasonable rules to visiting and guest lecturers in clear contravention of the Helsinki Accords. Nothing could illustrate this more clearly than the hassling by immigration officials of Dr. Rosalyn Yalow, a Nobel Prize winner who was en route to give guest lectures at the University of New Brunswick. The CAUT has also pointed out to the Minister the contrast between this unprofitable episode and the ease with which Mount Allison University can hire union-busting lawyers from the United States to prepare its material for the New Brunswick Labour Relations Board.

## Comings and goings

Some former Board members and executive officers of the CAUT made political headlines this fall. Roland Penner, formerly national president of the CAUT, was elected the NDP member for Fort Rouge in the Manitoba legislature and has been appointed Attorney-General in the new government. He is also President of the Treasury Board and Leader of the House and responsible for the Liquor Control Board. Fred Driscoll, former P.E.I. Board member and now Minister of Education, ran for the leadership of the Conservative Party on the Island and came third. Robert Bertrand, the beleaguered former Director of the Combines Branch, is also a former president of the CAUT.

## Solidarity

As Executive-Secretary, I represented the CAUT at the march on Parliament Hill to protest the arrest of the Solidarity leaders in Poland. The CAUT sent a telegram of protest to the Polish Ambassador and through him urged the Polish government to respect the 1980 Gdansk Accords. Local associations have been asked to add their voice. One cannot help remembering that about 40 years ago, Gdansk was the centre of another tragic diplomatic and political storm.

## The Budget

The CAUT has strongly protested the budget decision to tax medical and dental benefits. Since the federal government has been unwilling to consider the creation of a national dental plan, it seems reasonable to encourage local initiative. The budget will inhibit such initiatives and this will simply mean that employees will ask for increased wages to offset the taxes thus increasing the cost-of-living which the Minister says he wishes to restrain.

## Advertising the cause

For the second year, the Nova Scotia Confederation of Faculty Associations has combined with the *Halifax Chronicle-Herald* to issue a special supplement to the *Herald* devoted to the universities... Similar undertakings can be found in various parts of North America. Recently the faculty union at the University of Hawaii (a combined AAUP/NEA bargaining agent) set up their own publicity campaign to show the positive side of the union and the university. The first step was to purchase 60-second public service announcements during a popular radio program for three months to highlight the work of different professors.

## A Discount for women?

Jack Gordon, a Democratic State Senator in Florida, proposed legislation to grant women a 38 percent discount in state universities since local statistics show that women with college degrees in Florida only earn 62 percent as much as men. (From *The Chronicle of Higher Education*)

## So much for freedom of information

Francis Fox, the minister responsible for freedom of information legislation, is wavering in his support of certain key points. At a recent meeting in Ottawa, the provincial attorneys-general (with the exception of Manitoba's Roland Penner and Quebec's Marc-André Bedard) asked for major changes, including the retention of the privilege of the ministers, rather than the Federal Court, to make the final determination on the release of documents. The McDonald Commission recommended that any claim that disclosure would be injurious to Canada's security be reviewed by a Federal Court judge. The attorneys-general also urged further restrictions on the release of information falling under the federal/provincial category and on the right of FOI investigators to gain access to police files. Access to federal/provincial data is, of course, absolutely fundamental for the CAUT. The proposed changes will simply render the legislation meaningless since it will become, not a freedom of information bill but a device to restrict information. CAUT has protested to the relevant ministers.

## And in Ontario

Norman Sterling, recently appointed by the Ontario government to review freedom of information legislation when the Davis government decided that it did not like the advice from the commission headed by Carlton Williams, recently said that the cabinet should be the judge in any dispute between the government and the public over the release of documents — despite the fact that the Williams Commission recommended that an independent commissioner be the final arbiter.

## And in the United States

The handling of the taxation of tuition waivers in Canada and the United States produces a contrast in styles of openness, as I indicated in a recent letter to the Minister of National Revenue. The system in Canada where tax regulations are created in secret... "contrasts rather remarkably with the situation in the United States. First when the Internal Revenue Service decided to try to tax tuition waivers, it advertised its intention and called for submissions and for argument. It also suggested taxing the waiver at less than the full

## Québec coince ses universités... p. 5

fesseurs, le gel des postes étant pratiqué depuis quelques années.

## Documents gouvernementaux

Déjà, en janvier et en février dernier, "l'université de l'austérité" était annoncée. Le Conseil des universités publiait un avis au ministre de l'Éducation dans lequel il déconseillait d'imposer aux universités un niveau d'accroissement des subventions aussi faible. Le Conseil recommandait plutôt au gouvernement de prévoir une réduction de ses investissements étalée sur cinq ans, laissant ainsi aux administrations universitaires le temps de planifier la décroissance.

Reconnaissant que les établissements avaient pratiqué d'importantes coupures dans leurs dépenses et alléguant que les universités devaient vivre avec les conventions collectives signées, le Conseil identifiait quand même certains domaines où il serait possible de couper à moyen terme: conditions de travail (salaires, tâches, congés...), organisation académique (programmes d'enseignement et de recherche, fermetures de département jugés improductifs), organisation administrative.

Quelques jours plus tard, le ministre de l'Éducation annonçait son intention d'élaborer une "Politique des universités", mais affirmait que le temps de la croissance était révolu et qu'il fallait maintenant apprendre à gérer l'austérité. Dans son discours à l'Université de Montréal, le ministre identifiait sensiblement des mêmes secteurs de restrictions qu'avait indiqué le Conseil des universités.

Le ministre des Finances, en mars, consacrait la période d'austérité. Son budget ne prévoyait qu'une augmentation de 6,7% des fonds alloués aux universités. Le Conseil des universités venait d'en réclamer 11,8%. L'indexation complète aurait commandé 16%.

La situation paraissait d'autant plus étonnante que de tous les niveaux d'enseignement au Québec, seul l'enseignement supérieur connaissait une augmentation de sa population étudiante. Mais les autres secteurs ne subissaient pas d'aussi importantes contractions budgétaires.

Déjà serrées dans ce corset, les universités ont appris, à l'automne, que les trois prochaines années allaient être difficiles, que les subventions ne croîtraient que très lentement et qu'il était interdit d'accumuler des déficits. Tout excédent des dépenses sur les revenus devait nécessairement être absorbé

durant l'exercice financier suivant.

## Situation des établissements

Les déficits en cascade qu'appréhendait le Conseil des universités se produiront, mais les livres comptables de l'année 1984-1985 ne doivent pas en faire mention, puisque les déficits devront avoir été annulés à même les revenus courants... et décroissants.

À des degrés divers, toutes les universités et écoles prévoient des déficits à plus ou moins court terme. L'Université Bishop, avec un budget de 6 M \$, prévoit pouvoir éponger son manque à gagner durant deux ans avec ses surplus accumulés. Mais en 1983-1984...

Les plus pauvres seront les plus affligées. L'Université du Québec à Montréal est techniquement en faillite, à moins qu'on ne lui vienne en aide avant janvier. Le contingentement décrété pour janvier a été levé au début de l'automne, les autorités ayant reçu l'assurance d'une aide spéciale de Québec. Le Bureau des gouverneurs de l'Université du Québec a rejeté son budget supplémentaire à la fin de novembre parce que les engagements du gouvernement ne paraissent pas assez clairs.

L'Université Concordia, tout aussi pauvre, prévoit accumuler un déficit de 44 M \$ d'ici 1985, en dépit des contractions déjà effectuées. Les augmentations salariales du personnel n'ont absolument pas suivi l'orientation des salaires du personnel des autres universités et de la fonction publique.

Le personnel de l'Université McGill a accepté de retarder son augmentation de salaire, ce qui constitue un "prêt" de 8 M \$ à l'Université. L'augmentation des salaires n'a été que de 9,7% au lieu des 16,5% consentis ailleurs. L'Université doit couper ses dépenses de 19,8% d'ici 1985.

L'Université Laval devra trouver 24,6 M \$ pour combler son déficit accumulé en 1982-1983, alors que le réseau de l'Université du Québec doit devoir effectuer des coupures de 60 M \$ avant 1985 pour équilibrer son budget.

Un déficit de 8,3 M \$ est annoncé à l'Université de Sherbrooke cette année, sur un budget de 90 M \$. L'Université de Montréal, avec son budget de 200 M \$, devra réduire ses dépenses de 25% avant 1985. Le déficit anticipé de cette année s'élèvera à 13 M \$. L'École des hautes études commerciales devra amputer son budget de 3 M \$ durant cette période. Il s'établit actuellement à 16 M \$. L'École polytechnique restreindra ses dépenses de 6 M \$ d'ici 1985, une coupure de 27%. Le budget de 1981-1982 touche les 27 M \$.

## Nominations for CAUT positions

Advertisements for CAUT Executive and Committee positions are on pages 10 and 22 of this section and page 10 of the English Income Tax Guide

cost of university fees for the reasons suggested above and indicated there would be a phase-in period. After much discussion and debate a moratorium was declared until May 31, 1981. When the moratorium expired, the I.R.S. announced new proposals to tax tuition waivers. Congress again rebelled. Sixty-four senators including 42 Republicans wrote to the Treasury Secretary recently to say that "...there is no possibility that the Congress will allow such regulations to ever take effect." As the senators said, writing tax regulations "...is not a good way to make tax policy". Another moratorium has now been declared while the issue is given further study."

## Public opinion and EPF

The *Decima Quarterly Report* for autumn 1981 (Decima Research Ltd.) states that 70 percent of Canadians consider that the federal government should increase its payments to the provinces for postsecondary education (compared to 71 percent who favour increases for medicare and 64 percent who favour increases in equalization payments).

## Canadian Studies

The Secretary of State has authorized a sum of \$3.8 million over three years to assist in the funding of Canadian studies. Half will be earmarked for the Association of Canadian Studies, the Canadian Studies Foundation and the Association of Canadian Community Colleges. The balance will be granted or contracted to individuals. There will be an emphasis on the continuing education stream and on the development of greater linkages between the two major linguistic groups. Information from Joan Potvin, office of the Secretary of State 819-997-0055.



# Sparks fly at CAUT forum on RCMP

by Lee Lorch

Sparks flew and debate was spirited at a special public forum on the McDonald Commission Report on the RCMP held recently at the St. Lawrence Centre in Toronto.

The forum was sponsored by the Canadian Association of University Teachers, the Canadian Civil Liberties Association and the Human Rights Committee of the Metro Toronto Labour Council (CLO).

Panelists were Ontario Attorney General Roy McMurtry, retired Deputy RCMP Commissioner W.H. Kelly, Queen's Law Professor Ken Swan and the General Counsel of the Canadian Civil Liberties Association, Alan Borovoy.

The Moderator, CBC broadcaster Barbara Frum, posed the following question to the panel: to what extent should there be prosecutions for past wrong-doing by RCMP members?

Kelly aimed a broadside at the Report. He said it was nonsense to suggest that there might have been significant RCMP illegality. "The McDonald Commission," he said, "has forgotten that the RCMP members were acting as policemen and not as ordinary citizens — quite a difference in the protection they have under the law, the written law and the common law." He also said that according to "the law of this country, there is a different law to be applied to police officers conducting their duties on behalf of the public. This is the basis of what's been going on in the RCMP."

Kelly suggested that the police should not be faulted for doing whatever the law does not expressly forbid them to do.

Professor Swan pointed out that everyone must obey the law or take the consequences. Police activities can go only so far as the law allows the police to go. He said that this doctrine also applies to individual civilians, and that it protects civil liberties against the encroachment of police power and should not be used as a shield for the extension of police power. He cited a famous case in Quebec decided against Maurice Duplessis in which the Court ruled that for every public servant the powers given to him by the law must be exercised properly. It's wrong to ask: is the act expressly forbidden? The question is: Is it an abuse of legal authority? If so, it's wrong.

Attorney General McMurtry agreed that no one, including the police, is above the law, but gave no indications as to whether he believes that the same law governs both police and civilians. The underlying principle to be asked, he said, is "is the public interest served by prosecution? This depends on each case."

McMurtry also said that the RCMP Member could claim to have been merely a "foot soldier", lacking guidance from his superiors and believing that there are times when the Force was expected to break the law.

Alan Borovoy took McMurtry to task for his attitude and said: "We have had outright admissions that there have been scores of illegal acts committed by members of the RCMP. The most upper echelon members of the RCMP themselves clearly admitted that it was a matter of law-breaking. Apart from Quebec, not a single charge has been laid, not a single disciplinary action has been taken. Imagine a comparable situation in the civilian sector!"

"In Ontario, it's even worse," he added. "Traditionally, citizens can lay charges and a justice of the peace is supposed to make a determination as to whether to begin the processes of the criminal law. But when individual citizens attempted to prosecute

RCMP officers (for alleged wrong-doing against the plaintiffs), the Attorney General of this province (McMurtry) issued a stay of prosecution, effectively preventing these citizens from doing it".<sup>1</sup>

With regard to the McDonald recommendations for the security service, including mail openings and surreptitious entry, Swan urged that permitting surreptitious entry would be authorizing general search warrants which had been fought since the 1700s.

Kelly strongly disagreed and said: "Without surreptitious entry we have no way of obtaining information in security." He criticized the Commission for opposing "non-obtrusive" methods and claimed that security forces do not install listening devices until there is ample evidence to suspect some illegality. He also stressed that "we're not talking about criminal conduct in every instance when we're talking about security matters." In his opinion, behaviour that is not necessarily prosecutable can still be dangerous and, presumably, subject to surveillance.

On the question of Ministerial Responsibility, Kelly was the only panelist to challenge the recommendations of the McDonald report. He said: "Policy must not be in danger of being changed from day to day because of the personal political whims of some politicians in power. You must give the Director of Security carte blanche to do what he wants once policy has been set."

This led to the question: "Are the safeguards adequate?"

In Swan's view, this would be the case only if there is real ministerial responsibility, a parliamentary select committee and official oversight through a three person security committee exercising a careful watch. He stressed that the "Supreme Court has made it very clear that a person denied security clearance and employment or promotion has (at present) no right to appeal whatever. The McDonald recommendation for an appeal body is extremely important."

Questions from the floor about RCMP infiltration of labour unions brought some unexpected lighter moments. When McMurtry said he had been a member of a trade union, Borovoy conjured up McMurtry and Ronald Reagan (a former Screen Actors Guild member) as trade unionists. Kelly earned a laugh as well when he gave solemn assurances that no trade union per se was investigated — only some officers and members.

Swan urged the importance of this issue to university life. He rapped "fishing expeditions" and demanded that the security service should operate within very narrow compass. He called both for "implementing and greatly strengthening" the McDonald recommendations which would restrict very definitely the targeting of groups, and insisted upon protection of the right to dissent without inviting investigation.

**Editor's note:** Shortly after the forum took place, the Supreme Court of Canada ruled that the aggrieved individuals in the Praxis and Dowson cases could appeal against McMurtry's stays of prosecution.

If the appeals are successful, two citizens of Ontario will be able to do what its government has attempted to prevent: ask a justice of the peace to determine if RCMP officers charged with violating the law will be put on trial.

Professor Lorch is with the Mathematics Department at York University.



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Canadian citizens and permanent residents of Canada will be given preference for this position.

**Responsibilities:** Teaching in the Bachelor of Nursing (Post-R.N.) degree program.

**Salary:** Rank open depending upon qualifications. Salary commensurate with preparation and in accordance with University of Lethbridge policies.

Send complete résumé to:

Dr. Joanne D. Scholdra  
Director, School of Nursing  
University of Lethbridge  
4401 University Drive  
Lethbridge, Alberta  
T1K 3M4

**Closing Date:** March 31, 1982

## SCHOOL OF ENGINEERING FACULTY POSITIONS

The School of Engineering at Lakehead University has faculty positions open in Chemical, Civil, Electrical and Mechanical Engineering. Approximately one-half of these positions are new and subject to budget approval. Candidates are expected to be strong undergraduate teachers and capable of conducting research in the area of specialization or related fields. Consulting activity is encouraged.

Applications are invited from candidates with a Ph.D. or equivalent experience in one or more of the following areas of specialization. Industrial experience is considered to be beneficial.

- |                                |   |
|--------------------------------|---|
| <b>Chemical Engineering:</b>   | 1 tenure track position; process control, pulp and paper  |
| <b>Civil Engineering:</b>      | 3 tenure track positions; preference given to candidates with combinations of any two fields: highways/transportation, heavy construction, surveying, municipal |
| <b>Electrical Engineering:</b> | 3 tenure track positions; networks, controls, communications  |
| <b>Mechanical Engineering:</b> | 1 tenure track position and 1 two year term appointment; machine design, production systems   |

Salary and rank will be commensurate with experience and qualifications. Only Canadians or Landed Immigrants to Canada need apply for these positions. Deadline for applications is March 1, 1982.

Applications accompanied by a detailed résumé and the names and addresses of three referees, should be sent to:

Mr. D.E. Ayre  
Secretary of the University  
Lakehead University  
P7B 5E1

Lakehead University



# BARGAINING TALK NÉGOCIATIONS

by Howard Snow, Professional Officer, Collective Bargaining

The news in collective bargaining fits within three categories. There has been some recent organizational activity, largely in Special Plan situations; secondly, there has been increasing evidence of concerns with the consequences of financial restraints as evidenced by negotiations on financial exigency and redundancy articles, and talk of their possible use; and thirdly a limited number of negotiations have been on going.

## Organizational Activity

The University of Guelph Faculty Association recently voted overwhelmingly in favour of seeking a comprehensive special plan arrangement with their Board of Governors. The Association had been studying various alternatives to the present system — one which resulted in an imposed salary settlement last year after it had been twice rejected by the general membership of the association. An Association committee recommended a comprehensive special plan arrangement culminating in arbitration and this question was put to a mail ballot. A clear majority of all faculty, and an overwhelming number of those actually voting, favoured the proposal. The Association hopes to get to the table in the early part of 1982 and to have an agreement in place by the next academic year.

At the University of Victoria, the Faculty Association has been seeking a Special Plan arrangement. Under the provincial legislation in British Columbia, the faculty are not covered by any legislated framework for bargaining. As a result the faculty associations at both U.B.C. and Simon Fraser have negotiated their own agreements to facilitate bargaining. In early 1981, the Board of Governors at the University of Victoria agreed to negotiate a Special Plan arrangement with the Faculty Association. Following a break during the summer, the negotiations seemed to lose all momentum. By late fall the Board of Governors refused to negotiate into the framework or negotiating agreement, a variety of provisions which the Association viewed as essential, such as the inclusion of librarians, preservation of past practices, and a dues check-off. As a result, negotiations broke off and the Association began a campaign to inform its membership and interested observers of the situation.

The University of Toronto Faculty Association has been engaged in collective bargaining with their Governing Council under a Special Plan arrangement since 1977. The terminal step of the negotiating process has been a form of mixed mediation-arbitration. The report of this "mediator", as he was called, was binding on the Faculty Association but not the Governing Council. It seems that human nature being what it is, no mediator operating under this system has wanted to write a report which failed to result in agreement and, since the Governing Council was the only party which had any option in the matter, the mediator has ensured that the Governing Council would accept the report.

The Faculty Association requested a change to arbitration and indicated that, as an alternative, the association would consider certification. The negotiations were not immediately successful; after several months the Governing Council proposed that negotiations could be conducted between the Administration and the Faculty Association and then, if an impasse developed, the Governing Council itself would resolve the matter! Not surprisingly, the Association did not leap at this proposal.

The Association had set a deadline of December 8. Intensive bargaining began in late November and on December 15, a settlement was reached. The parties agreed on a form of arbitration, commonly referred to as med/arb, to be used during the next two years. Under this system, the arbitrator is empowered to mediate first and, failing a settlement, writes an arbitration report. The terms of the settlement include an exhaustive list of criteria to be used by the arbitrator.

There can be no doubt that the achievements thus far at Toronto, and the results which will flow from it, have been due to the organizational activities of the Faculty Association and the support of its membership throughout the negotiations and particularly during the period of crisis which prevailed during the latter weeks of intense bargaining.

The certification hearings at Mount Allison have dragged on as the Board of Regents presses the argument that each and every faculty member is a manager under the New Brunswick Act. Three days of hearings were held in October, with three more days scheduled for both January and February.

In the October column, I reported on the Alberta Government's Bill 51 legislation to amend the Universities Act. The Bill was passed in November but, just prior to its passage, the Government introduced a series of amendments which have the effect of weakening the positions of the Associations operating under it. The most notable change is a reduction in the number of items which must be covered in agreements between the boards and associations. Now all that must be included are salaries, procedures for resolving disputes and procedures respecting negotiations for future agreement. Other matters clearly can be dealt with in the agreement and it will be interesting to see how the Boards respond and, in turn, how arbitrators respond if the Boards oppose inclusion of those items which were mandatory in the earlier drafts of the legislation.

## Effects of provincial funding restraint

The major story in this area is taking place in the province of Quebec. As this is the topic of a separate article elsewhere in the *Bulletin* I will not deal with it here. The activity is not restricted, however, to Quebec.

The President of the University of Prince Edward Island has made proposals to the UPEI Faculty Association to deal with redundancy and financial exigency. The proposals leave all decision making in both areas largely in the hands of the Board of Governors — that is the declaration of a redundancy or exigency, the extent of it, who is to be laid off, etc. The Faculty Association had a general meeting on December 18, 1981, which Don Savage, the CAUT Executive Secretary attended, and decided to negotiate a system more in keeping with the CAUT guidelines.

At the University of British Columbia the Faculty Association recently called on the employer to negotiate financial exigency and redundancy procedures. There have been a number of rumours at the University over the last few months concerning the possibility of retrenchment of one type or another and that the jobs of some faculty could possibly be threatened. The negotiations on exigency and redundancy procedures began in the late fall. Under the Agreement on the Framework for Collective Bargaining, the parties have one year to resolve the matter in direct negotiations.

Dalhousie University is projecting a large operating deficit this year and there have been various proposals for dealing with it. A proposal defeated in Senate would have advocated placing a partial freeze on replacements, a freeze on post-retirement appointments, and liquidating some of the endowment funds. There have been rumours that some members of the higher administration want to invoke the Financial Constraint article in the collective agreement. Some of the steps which must be taken before the Board can invoke financial constraint have been fulfilled. The Dalhousie agreement has the usual financial exigency provision — financial constraint is a separate article designed to deal with less severe financial problems.

## Negotiations

There is little by way of news yet on negotiations. The University of Winnipeg Faculty Association continues their pursuit of a first collective agreement . . . The Association at Athabasca is continuing the negotiations for an agreement on the terms under which their members would be compensated for moving to Athabasca when the University re-locates there from Edmonton, or under which members would be compensated if they choose to remain in Edmonton . . . At the remaining universities, negotiators are either just beginning bargaining for this year or relaxing and enjoying one of the benefits of a multi-year agreement. It seems likely that negotiations will not be any easier this year than they were in the past as universities come under increased pressure from governments. A number of associations feel their members have done enough to fight inflation and other noble causes, and that equitable salary increases must now take precedence.

## CAUT Collective Bargaining Conference

The annual CAUT Collective Bargaining Conference will be held in June of this year. It is planned for Monday, June 21 to Friday, June 25 and preliminary information has been circulated to local associations. The past conferences have been very successful; nevertheless the 1982 conference is expected to surpass all the earlier ones.



McGill  
University

## DIRECTOR, OFFICE OF INDUSTRIAL RESEARCH

McGill University will have an opening for the Directorship of the Office of Industrial Research, starting in the summer of 1982. Functions include promoting all aspects of contract research at the University between McGill personnel and industry or government agencies. Total contracts in 1980/81 (about \$6 million) are increasing particularly in areas relating to research in Faculties of Engineering, Science, Agriculture and Medicine.

The Director should have the background and entrepreneurial talent needed to identify McGill expertise in many disciplines and also to monitor the interests of external agencies in problems requiring research and development. Duties will be to bring the two constituencies together in productive associations, negotiate research contracts and ensure that studies are performed and reported as agreed. We are looking for an individual with, preferably, a degree in Science or Engineering and experience with industrial research administration. Salary is negotiable.

Please apply with resumé and names of three referees by April 1, 1982 to:  
Vice-Principal (Research)  
McGill University  
Dawson Hall, Room 308  
853 Sherbrooke Street West  
Montréal, PQ, H3A 2T6  
(514) 392-6100

(In accordance with Canadian Immigration requirements this advertisement is directed to Canadian citizens and permanent residents).



# Army under academic pressure in Israel

Israeli students have been demonstrating in support of Bir Zeit students and Israeli scholars have been investigating conditions in the occupied West Bank universities.

by Benny Morris

The closure of Bir Zeit University has at least answered in the negative the question of whether a major change in Israeli policy towards the West Bank's universities, for years the focus of local opposition to the occupation, was in sight.

Only last month, when a major pro-PLO demonstration by students was held without supervision or interference by the Israeli authorities, there was speculation about whether there was a softening in attitude.

Some 800 Bir Zeit students and a handful of townspeople, carrying Palestinian flags and chanting Palestinian liberation slogans, marched through the streets of Ramallah in a mock funeral procession in honour of PLO spokesman Majd Abu Sharar, killed by a bomb in Rome. PLO leaders blamed the killing on Israeli agents.

Immediately following last week's announcement of the closure by the Ramallah district military governor, several students and faculty members obtained from the Israeli High Court a temporary injunction forbidding the army from moving into the grounds to apprehend and eject the students barricaded inside.

The court repealed the injunction only after the military authorities and Dr. Gabi Baramki, acting president of Bir Zeit, reached agreement that the students would be allowed to leave the campus without being arrested or detained by the security forces. Palestinian nationalists in the territory normally refuse to recognize the Israeli courts.

The High Court in an interim ruling, upheld the army's order saying that the authorities had discretion in the matter and closure could be seen as a suitable means of ensuring public order.

The intervention of the High Court, which has a reputation of being far more liberal than the government, was matched by the "intervention" of more than 100 Israeli students and academics, who held a noisy demonstration in the centre of Bir Zeit.

This was the first demonstration by Israelis in support of a West Bank academic institution. The left-wing Jewish demonstrators distributed pamphlets and chanted slogans in support of Palestinian academic freedom before dispersing quietly at the military's orders. None of the demonstrators were arrested.

As part of the clampdown against the Balfour Declaration day rioting, the military court in Nablus fined three students of Najah University between £100 and £250.

The Bir Zeit closure order, was unusually signed by Major-General Danny Matt, commanding officer and "co-ordinator of activities in the administered areas," and had the prior approval of defence minister Ariel Sharon and prime minister Menachem Begin.

Defence ministry spokesmen have still not commented on the recently published unofficial report by five Hebrew University lecturers on the condition of the universities in the occupied territories.

The 14-page report, compiled by jurist Ruth Gavison, "besieged" geologist Yehoshua Kolodny, jurist David Kretzmer, physicist Eliezer Rabinovitch, and economist Menahem Ya'ari on the basis of months of investigation begun in December 1980, rejects the charge that West Bank universities' academic activities "are at best a guise for political activity and at worst a guise for subversive activity".

The report says: "Even though there is some support for the view that disruption in the conduct of studies, that stems from friction with the military government, may help a university in its public relations in the Arab states, the committee's impression is that the administrations made great efforts to assure the regular execution of the curriculum in spite of their awkward position".

The committee recommended that the military government should in future "refrain from closing universities" as a means of punishment or prevention of

disturbances.

It should also rescind Order 854 which empowers the government to annually licence the universities, to oversee (and veto) appointments of staff and the selection of students and to supervise curriculum and textbooks.

The Israeli lecturers' report states that the order "allows for infringement of academic freedom". "The fact that the order has not been exercised since its promulgation strengthens our conclusion that it was unnecessary", concludes the report.

The committee of Hebrew University academics confined its investigation to the condition of Bir Zeit, Bethlehem University, Najah University, the Islamic College in Hebron and the religious college in Gaza and to those "Orders and procedures directed especially at the academic institutions which apply restrictions to them over and above those which apply to the general population."

The lecturers found no evidence for the charge that the teaching at the universities, primarily at Bir Zeit, "perverts reality and has little regard for the truth." The committee had been told for example that the geography of Israel was taught with maps on which Israeli settlements did not appear. But it found that Bir Zeit uses Israel Survey Department maps and the course includes a tour of Israeli sites.

The committee also investigated the charge that Bethlehem University, in dismissing its outgoing president, Brother Joseph Lowenstein, had acted to the detriment of academic freedom. The report points out that Lowenstein was fired because the Jordanian government refused to grant the university academic recognition, one condition for which was acceptance of the university by the Association of Arab Universities.

The association accepts as members only universities with Arabs at its head — hence Bethlehem was forced to appoint an Arab in place of Brother Lowenstein. "The committee concluded that the decision resulted

from the academic straits in which the university found itself, and not from indifference towards academic freedom."

The report points out that in 1967, at the start of the occupation, there were no universities in the administered areas whereas today there are five.

It also points out that the military government has allowed teachers from Arab states (mainly Jordan) to lecture at the West Bank universities and the Israeli authorities recognize the degrees awarded by these universities.

But on the negative side, "the committee gained the impression that neither the military government nor the universities were interested in co-operation beyond the minimum called for."

For instance the military government refused to allow nursing students from Bethlehem University to get practical training in government hospitals in the territories or student teachers to practice in government schools.

The report points out that the military government has over the years closed down universities five times. The committee calls this: "an act of collective punishment and as such unacceptable."

It condemns the military government in three cases for refusing to allow persons to serve as university faculty members, despite permission to live and move about the territories.

The only controversy between the authorities and the universities concerning admissions stemmed from Bir Zeit's apparent easing of admission conditions for persons who had previously served prison terms on security offences. It is no surprise that the authorities disapprove of this policy. "Nonetheless, it was our impression that they acted with restraint in this matter, and limited themselves to expressions of protest."

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## SCEE/CSSE DIRECTEUR EXECUTIF

La Société canadienne pour l'étude de l'éducation/The Canadian Society for the Study of Education, l'une des plus importantes sociétés savantes du Canada, recherche un directeur exécutif au moins à demi-temps pour prendre charge à compter de l'automne 82, de son secrétariat permanent qui sera établi à Ottawa.

Le candidat doit être au fait du fonctionnement des agences fédérales de recherche; posséder une expérience de l'administration; connaître le milieu universitaire canadien des sciences de l'éducation; pouvoir travailler en langue française et langue anglaise.

Le salaire équivaudra à celui offert à un professeur associé sénior. Il est possible que le candidat soit à la fois à l'emploi de la Société et d'une faculté universitaire.

Envoyez votre curriculum vitae accompagné de vos références avant le 28 février 1982 à:

Dr. Robin H. Ferquher, Président de la SCEE  
University of Winnipeg  
515 Portage Avenue  
Winnipeg, Manitoba R3B 2E9

## CSSE/SCEE EXECUTIVE DIRECTOR

The Canadian Society for the Study of Education/Société canadienne pour l'étude de l'éducation, one of Canada's largest Learned Societies, is establishing a secretariat in Ottawa and will appoint an Executive Director for full-time or more, commencing in the fall of 1982.

Desirable qualifications include familiarity with federal research agencies, administrative experience, knowledge of Canadian scholarship in Education, and ability to work in English and French.

Remuneration will be competitive with that for senior associate professors, and joint appointment on a university faculty may be possible.

Apply with résumé and references by February 28, 1982 to:

Dr. Robin H. Ferquher, CSSE President  
University of Winnipeg  
515 Portage Avenue  
Winnipeg, Manitoba R3B 2E9



# NOTES FROM WASHINGTON

by Josh Horton

## Cuts aimed at the poor and education

On Monday, November 23, 1981 — a day which will live in fatuity — the federal money ran out, and the cogs who keep the wheels of government creaking along were given a half-day heave-ho. He finally had done it! President Reagan, piqued by the refusal of Congress to give him all the additional budget cuts he had asked for, stomped his boot, vetoed an emergency spending bill, and slammed the lid shut on all nonessential government services.

Few noticed the difference, except those who hadn't realized they were "non-essential". Secretary of Education Terrel Bell sent almost everyone home at noon. So much for the essentiality of education, at least in the eyes of the Secretary.

During the afternoon and evening, everybody kissed and made up. The President got what he wanted (an increasingly predictable scenario) and rode off into the sunset. Congress followed one turkey with another, during the Thanksgiving recess. The nonessential government services were restored. Few noticed.

This production came in well over budget: the half-day shutdown cost almost twice the amount saved by the spending cuts which caused the squabble in the first place.

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Recently, the Washington Post published an editorial which brought into human perspective the impact of the Administration's budget cuts and their longer-term effects. The Post cited as its example the University of Maryland, the largest university in the District of Columbia area and one which is heavily engaged in research.

One of the University of Maryland's particular strengths is in its Physics Department, where the space physics group has been building instruments for a satellite which was to have been launched into orbit in the mid-1980s. Severe cuts in research funds for the National Aviation and Space Administration now make completion of the program unlikely. As the Post properly pointed out, this sort of project helps supply essential financial support for graduate students; thus its elimination not only reduces present research but also diminishes the number of trained physicists for the future.

Federally supported student aid may be cut by as much as one-third. Such a reduction will hit hardest at the University of Maryland's College Park campus, where 19,000 of 36,000 students enrolled now receive financial aid. Worse, the cut in federal aid comes when the cost of tuition, room, and board at the University — now about \$4,450 a year — is going up at a rate of some 10 per cent a year.

The University of Maryland's Baltimore campus houses its professional schools and hospital. According to the Post, medical school officials think basic research grants may not suffer under federal cuts, but they are fearful that the loss of federal training grants will restrict programs for future doctors, nurses, and social workers.

Perhaps even more portentous than the direct cuts in federal aid to education are the reductions in Medicaid, the program which helps pay the medical bills of the poor. Because unemployment is rising in Baltimore, many people have lost the hospital insurance they received as a fringe benefit of their jobs. Suddenly, they are without protection from increasing hospital costs. For several years, too, federal capitation grants subsidizing medical students have been decreasing, and this loss, along with the reduction in training grants, can only lead to high tuition. Here is what seems to be the inevitable outcome: the university's hospital will become increasingly less able to provide care for the very poor; the medical school will be hard put to admit any but the children of the most prosperous families.

The Post's editorial advised its readers to consider "the ways in which (the budget-cutting) process is affecting a strong university that serves this region in more ways than you can count." Similar editorials could (and should) be written by almost every editor in the country about almost every college and university. Only when billion-dollar budget cuts are interpreted according to their direct local and individual impact, will they become recognizable as instruments of public-policy-making rather than fiscal prudence.

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This is written as Congress is in recess. By the time you read it, President Reagan will have delivered his 1982 State of the Union message and the Administration's budget proposals for Fiscal Year 1983. We will have been imbued with a new sense of purpose and destiny.

Actually, things look pretty bleak. Unemployment has reached its highest point in decades. Inflation has slowed only because so many people can't afford to buy much. High mortgage rates have made home-ownership — once almost on a par with the Ten Commandments, so far as moral character was concerned — an unattainable goal for most families. Last year's income tax cut has been almost wiped out by this year's increase in the Social Security tax. Deficit spending, anathema during the Reagan pre-election posturings, has regained respectability. And so forth.

The federal deficit had been reduced, during the halcyon days of the Administration, to an "acceptable" \$20-30 billion. In the harsh light of reality — after having paid political debts to an odd consortium of peanut growers, dairy herdsmen, oil entrepreneurs, and others of the new nobility — it now appears that the deficit will go through the roof if federal spending is not reduced even further. Some estimates place the deficit as high as \$150 billion.

As of now, the President has decreed that there will be no increase in income taxes (although he is willing to close a few loopholes) and no cuts in defense appropriations (that Libyan hit squad has everyone worried). He is showing signs of weakening on tax increases, but the defense budget actually will show a healthy (?) increase. This means, of course, that the bulk of the cuts in a \$30-billion expense-reduction package will come from programs to aid the poor and — you guessed it — education.

Under the projections of David Stockman's Office of Management and Budget, programs administered by the Department of Education would be cut by at least 50 per cent. The Department's present budget is \$14.5 billion, of which \$7.2 billion goes to higher education programs. According to Education Secretary Terrel H. Bell, the Fiscal Year 1983 budget would be between \$7.7 billion and \$8.4 billion. That sort of reduction would be disastrous, and even some previously loyal members of Congress have begun to tiptoe away from the Reagan corral.

## Academic Freedom and Tenure Committee

### Call for Nominations

The Committee on Academic Freedom and Tenure solicits nominations for membership on the Committee.

Term of office for Committee members is three years. Members of the Committee are appointed by the Board on recommendation of the Academic Freedom and Tenure Committee, who strive for an appropriate balance in terms of geographical representation, discipline and experience.

The Committee deals with grievances from faculty members at institutions with associations affiliated to the CAUT. In addition, the Committee is concerned with the promulgation of policy statements and guidelines on tenure, academic freedom, and on proper procedures for determining terms and conditions of employment, and so on.

Nominations to the Academic Freedom and Tenure Committee should be sent to Israel Unger, Chairman, Elections and Resolutions Committee no later than March 31, 1982, together with an indication of willingness to serve and a brief biographical statement on the candidate's academic background and experience in faculty association activities and academic freedom matters. CAUT, 75 Albert St., Suite 1001, Ottawa, Ont. K1P 5E7.

## CAUT ACPU

### Le Comité de la liberté universitaire et de la permanence de l'emploi

#### Appel de candidatures

Le Comité de la liberté universitaire et de la permanence de l'emploi demande qu'on propose des candidats appelés à faire partie de ses cadres.

Le mandat des membres du Comité est de trois ans. Les membres du Comité sont nommés par le Comité exécutif, sur la recommandation du Comité de la liberté universitaire et de la permanence de l'emploi, qui s'efforce d'assurer un juste équilibre sous le rapport de la représentation géographique, des disciplines et de l'expérience.

Le Comité s'occupe des griefs des professeurs des institutions qui comptent une association affiliée à l'ACPU. En outre, le Comité voit à la promulgation de déclarations de principes et de directives touchant la titularisation, la liberté universitaire, les procédures à suivre pour déterminer les conditions d'emploi, etc.

Les noms de personnes à nommer au Comité de la liberté universitaire et de la permanence de l'emploi devraient être communiqués à Israel Unger, président du Comité exécutif, au plus tard le 31 mars 1982, avec une brève notice biographique indiquant ses antécédents universitaires et l'expérience qu'il a des activités d'une association de professeurs et des questions de liberté universitaire. ACPU, 75, rue Albert, porte 1001, Ottawa, Ontario K1P 5E7.

## Quebec tightens screws, pg. 1

have to be absorbed in the following fiscal year.

### Situation of Individual Universities

In varying degrees, all universities and Bishop's University, with a budget of \$6 million, expects to absorb its shortfall during the next two years thanks to its accumulated surpluses. But things will be different in 1983-84.

The poorer universities will be the hardest hit. The University of Quebec at Montreal is technically bankrupt, unless someone comes to its rescue before January. The quota decreed for January was raised early last Fall, the university having received the assurance of special aid from Quebec. The Office of the Governors of the University of Quebec rejected its supplementary budget at the end of November because the government's commitments at that time did not appear very clear.

Concordia, also poor, expects a \$44 million deficit by 1985, in spite of the cuts already implemented. Salary increases have definitely not followed the pattern of increases at other universities and in the civil service.

The personnel at McGill have agreed to postpone their salary increases. This will constitute a "loan" to the University of \$8 million. The salary increase was only 9.7 per cent rather than the 16.5 per cent agreed to before. Between now and 1985 the University must cut its expenditures by 19.8 per cent.

In order to make up for the deficit it will have by 1982-83, Laval must find \$24.6 million, while the network of the University of Quebec expects to cut \$60 million before 1985 in order to balance its budget.

At the University of Sherbrooke, this year's deficit will be \$8.3 million in a budget of \$90 million. The University of Montreal, with a budget of \$200 million will need to reduce its expenditures by 25 per cent before 1985. The deficit expected this year will be \$13 million.

The Ecole des hautes études commerciales will need to cut its \$16 million budget by \$3 million in the same period. And the Ecole polytechnique must cut expenditures by \$6 million, from its 1981-82 budget of 27 million, a cut of 27 per cent, by 1985.

This article has been translated and condensed from an article appearing on page 5. Michael Croteau is information officer with FAPUQ.





Whereas recognition of the inherent dignity and of the equal and inalienable rights of all members of the human family is the foundation of freedom, justice and peace in the world, *Whereas* disregard and contempt for human rights have resulted in barbarous acts which have outraged the conscience of mankind, and the advent of a world in which human beings shall enjoy freedom of speech and belief and freedom from fear and want has been proclaimed as the highest aspiration of the common people, *Whereas* it is essential, if man is not to be compelled to have recourse, as a last resort, to rebellion against tyranny and oppression, that human rights should be protected by the rule of law, *Whereas* it is essential to promote the



*Intellectual acquiescence and political conformism is the current style*

## Toeing the line in West Germany

by Franz Hegmann

West-German universities have formed an integral part of the political cause and effect dynamics of the country during the past two decades.

During the 60's, a large number of university professors played an active role within the student movement, often providing ideological leadership and moral support in a renaissance mood of moral and political absolutes. They helped to fuel the quasi-revolutionary fervour which attacked the sacrosanct institution of the state, the tacit approval of war, economic exploitation and Third World military dictatorships.

The student activists questioned the traditional value parameters of the "System" and its structural manifestations which all too often projected but a hollow facade of pretentious virtue. The wildfires of the youth rebellion against the establishment were burning in many parts of the industrialized, Western hemisphere, in search of a better, perhaps more livable world.

In West-Germany, the student revolt had spread in 1968 from West-Berlin to the universities in the remaining states of the country. One of the major demands called for the immediate introduction of fundamental, educational reforms of the ultra-conservative framework of the West-German university system. In an attempt to maximize their ideological ambitions, many of the student activists joined the German Communist Party or the wide spectrum of leftist university organizations.

In the meantime a crucial development took place which resulted in a further retrenchment of sorts of the "Red" factor. The original Communist Party of Germany (KPD), declared illegal in 1956, had reconstituted itself in the form of the legalized German Communist Party (DKP) in September, 1968. In the eyes of the political right and the predominantly conservative element of German society, the "Reds" had begun to crystallize against the intellectual backdrop of German academia, a thought association which has rendered the universities politically suspect ever since.

The student movement in West-Germany was propelled by a generation which grew up during a phase of accelerated, material re-construction in the post-war era. This phase was characterized by the materialistic attributes of the *Konsumgesellschaft* (consumption society), the accumulation of personal wealth and a general pre-occupation with monetary matters. It was from such a perspective that the state and the vast majority of its citizens alike rejected the rightful objectives of the student movement as an outgrowth of youthful, political ignorance.

Consequently, there has never been a meaningful political dialogue between the wartime German and his post-war offspring, a sociological phenomenon which has led to an ever-widening generation gap. The post-war generation, in contrast to their parents, felt empathy and solidarity with international events and, unlike their parents, felt

*This is the first in a series of articles which will be appearing in the Bulletin dealing with major issues relating to human rights and academic freedom. The articles will focus on a number of countries with widely differing political, economic and social systems.*

a "moral" responsibility which manifested itself in the desire to become actively "involved".

Student demonstrations were often associated with international events such as the war in Vietnam. The silent acceptance of the war by the West-German political parties and general public alike, for reasons of economic self-interest and trade dependency on the United States, was not tolerated by the student activists. Similar forms of moral "evasionism" concerned the regime of the former Shah of Iran, Latin American dictatorships and fascist tendencies in Spain.

Professor of government Stanley Hoffmann, at Harvard, has described the underlying tenor of the student mood as follows: "Among the disaffected youth there is a sense of shame and disgust with the older generation who rose to prosperity on the bones of a lot of people and won't admit it. A generation, which is trying to forget the terror from the right and its con-

sequences, without ever having overcome their guilt complex."

The lack of political dialogue led ultimately to the resignation of large sections of the student movement and the initial acts of political terrorism. In the eyes of some observers, political terrorism in West-Germany was the "inevitable by-product of a people who brook no outlet for the legitimate voice of dissent". There can also be no doubt that the brutalities of the Vietnam war, the napalm bombings, the "Apocalypse Now" style of warfare and the remarks of generals who were intent on "bombing the land back into the stone age", had summarily contributed to an increased willingness on the part of radicals towards "Armed Struggle".

During 1970, the student movement finally disintegrated in a last ditch effort against the first round of "Anti-Protest-Legislation", the so-called *Notstandsgesetzgebung* (state of emergency legislation). In the spring of 1971, the terrorist group

known as the Red Army Faction (RAF) constituted itself in direct response to this "transitional" period, equipped with the concept of "Armed Struggle" as self-styled urban guerrillas.

The acts of political terrorism subsequently intensified both in terms of frequency and severity. In the ensuing wake of public moral indignation, Professor Gollwitzer of the Free University of Berlin questioned the validity of this reaction with the following statement: "Anybody who condemns the terrorist bombing incidents but not the continued American mass bombardments in Vietnam, can only be referred to as hypocritical." The West-Berlin pastor Detlev Albertz interpreted the situation as follows:

Thou shall not kill pertains to all of us, all, who have the legal power to exercise force... Whoever wants to condemn the murderous acts of the terrorists in a credible way must ask himself first where he destroys lives and exercises force. Perhaps as a result of investments in countries in which people are being tortured and liquidated, perhaps through his own carelessness in exercising his mandate of state power, or through his silence in matters which lead us away from the freedom offered by the Basic Law... But I would like to add that it is our society which produces its murderers....

Public reaction was one of utter disbelief and bitter disappointment and fears of

Tom McDonald



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communism both within and outside the country heightened. The search was on for a convenient scapegoat. University professors who had become increasingly vocal and outspoken in the general milieu of political malaise and university students, on accounts of their past political engagement, offered a ready and convenient target.

Retaliatory measures taken by the state were swift and all encompassing. On January 28, 1972 a joint declaration of the Federal Chancellor and the Premiers of the various federal states was passed, which has become known as the "Radical's Edict" legislation. It provided the legal leverage for a large scale political purge, designed to prevent the employment of "extremists" within the ranks of the federal, state and communal civil service. As Gunther Kloss noted, however: "In theory membership in both right and left wing organizations is involved, in practice action is taken almost exclusively against members of left-wing groups."<sup>4</sup>

Also, "The law requires a close check on the personal political history of all those seeking public employment, whether it be for street cleaning or teaching school."<sup>5</sup> Since the various levels of government hold in effect a teaching employment monopoly, including universities, anybody not hired or subsequently dismissed from the civil service will normally be unable to find a teaching job elsewhere. The inability to find an alternate employer has often been described as "Berufsverbot" (Employment Ban).<sup>6</sup>

The universities in the Federal Republic of Germany form a pivotal point in the controversy surrounding the employment ban, since about 10 percent of all cases involve the universities in one form or another.<sup>7</sup> University teachers are civil servants who are appointed directly by the responsible minister of education. This gives professors the security of tenure normally deemed necessary for the practice of academic freedom, but it imposes on teachers duties that can easily run counter to the free exercise of research and teaching. There exists a potential conflict between an academic's duty of obedience towards the state and the existing basic democratic order (loyalty to the constitution principle) and his or her constitutionally guaranteed right (Article 5 of the Basic Law) to choose a profession and the freedom to teach and research. Since the university administrations play a substantial role in the selection and employment of university personnel, the provisions of the Radical's Edict legislation represent in effect yet another intrusion by the state into the already much reduced area of university autonomy.

Criticism from inside Germany, and also from abroad, is directed in particular against the introduction of political criteria into the selection process and the manner in which they are applied.<sup>8</sup> The negative effects of the Radical's Edict legislation on the exercise of academic freedom are obvious, even the very restricted check of political allegiance embodied in the "revised" 1979 guidelines (which are effectively only adhered to by the SPD but not the CSU/CDU governed states) would be objectionable in Canadian universities.<sup>9</sup> On the contrary, the conservative CSU/CDU ruled federal states have extended the legal provisions of the original version of the Radical's Edict to include political "off the job" behaviour as a supplementary or sole reason for dismissal. The university teacher therefore finds himself caught between a Scylla and Charybdis of conscience, with his position as a civil servant demanding obedience and loyalty towards the state and constitution, and his "inherent role as a pathfinder for a new society, innovator of ideas and advocate of intellectual controversy requiring a large degree of freedom of opinion."<sup>10</sup>

The basic demise, however, must be understood from an historical perspective as a natural consequence of the organic evolution of the anti-left campaign in general. The historical kin of the Radical's Edict legislation, known as the law concerning the "Wiederherstellung des

*Berufsbeamtenstatus*" (Reconstitution of the career civil service law) of April 4, 1933, provided the Nazis with an efficient instrument of reprisal against those civil servants who were members of the Communist party or its subsidiary affiliates. It also made special reference to persons who engaged in Communist "inspired" activities or would display pro-Marxist (Communist or Social Democrat) tendencies at a future time.

In its 1937 version the law stated that the "civil servant must at all times and without reservation serve the National Socialist State" (loyalty to the state principle). Today the *Bundesbeamtengesetz* (Federal Civil Service Law) states expressly: "Only those persons may become appointed as civil servants who provide an absolute guarantee for their loyalty to the free, democratic principles in accordance with the Basic Order (Loyalty to the constitutional principle)".<sup>11</sup> The linguistic similarity and conceptual continuity are somewhat striking.

In the wake of intensifying, political terrorist acts committed in the 70's which culminated in the kidnapping and slaying of German industrialist Hanns Martin Schleyer in 1977, government and public sensitivity towards any form of political dissent had reached an all time peak and led to large scale efforts to identify potential terrorist "Sympathizers". The highly volatile situation offered an ideal opportunity for state authorities to tighten and extend public political opinion control under the pretext of security measures and operations.

An arbitrary causality between political critique and terrorism was soon fabricated which declared all those as "intellectual pathfinders of terrorism who assumed a critical attitude towards society or the state". The West-German universities, often referred to by conservative politicians as a "hotbed of radicalism and a spawning ground for terrorist sympathizers",<sup>12</sup> formed an ideal target. The term "Sympathizer" (sympathizer) was coined and served as the cue and quasilegal modus operandi for a continuing government crusade of political oppression and often proved instrumental in the stigmatization of political dissidents as *Verfassungsfeinde* (enemies of the constitution), the conceptual synonym of *Staatsfeind* (enemy of the state) under the Hitler regime.

As expressed by one observer: "Professors are secure in their office provided they are quiescent and uncritical."<sup>13</sup> According to others, West-Germany is "basically a country for conformists" where the "freedom of political expression as an integral part of a truly intellectual mind has been even more severely curtailed by the general mood of intolerance towards criticism at a time when anybody who criticizes could be called a terrorist sympathizer."<sup>14</sup>

Seen from an historical perspective, almost identical socio-political undercurrents prevailed in Canada during the infamous October Crisis of 1970. Robert Stanfield, in his introductory remarks to *Rumours of War*, analyzed the political situation as follows: "English Canada had been conditioned to believe that separation = violence = terrorism and the conditioning was complete in October 1970. English Canada did not have to face the issue that the War Measures Act was invoked only in small part to fight violence and in larger part to suppress a legitimate political movement, because they had come to believe that political movement was inherently, necessarily violent."<sup>15</sup>

The position of the universities within the general, political climate of the October Crisis was described by Pierre Elliott Trudeau as follows: "It is apparent that if the instigators of violent dissent are going to find their natural milieu on the campus, there can be no more exception for the intellectual community in the name of academic freedom than there can be for you and me in the name of any other freedom."<sup>17</sup>

Shortly after the murder of Chief Federal Prosecutor Siegfried Buback in April 1977

by the Red Army Faction commando "Ulrike Meinhof", an article was published in the student newspaper of the University of Göttingen entitled "Buback-an epilogue", which has become somewhat of a classic generally known as the "Mescalero" article. In the ensuing campaign of controversy over the political intent of the publication, a declaration was signed by about 180 university professors and 54 scientific assistants which openly condemned the murders of Siegfried Buback, Jürgen Ponto, the chairman of the board of the Dresdener Bank and the companions of Hanns Martin Schleyer (prior to his execution by members of the Red Army Faction terrorists on October 19, 1977).

The declaration read as follows: "We express our opinion because we believe that the universities have kept quiet for too long on the subject of political terrorism and because increasingly the impression is created that the universities are the intellectual breeding ground of terrorism. We will finally resist all attempts of political, disciplinary action which under the pretext of combatting terrorism declares the universities as supporters of terrorism in order to prevent a scientific and political analysis of the structural reform possibilities of society."<sup>18</sup> As a result of their personal viewpoints expressed on the political implications of the "Mescalero-article", about thirteen professors had to appear in court as late as February 1979.

West-German university professors have voiced their opposition to the multifaceted implications of the Radical's Edict legislation on the general university climate on many occasions. In 1975, about 40 professors from the University of Konstanz, 60 from the University of Freiburg, Heidelberg, Tübingen and Stuttgart, and about 200 academics from the University of Hamburg signed a petition openly protesting the legislation. Their declaration included the following statement: "One would suppose that a bitter, historical experience in this very country should have taught a lesson in that the threat to a democratic, basic order may also originate

from state bureaucracies."

One of the first institutions to raise strong objections to the use of loyalty checks was the University of Bochum. In 1977, the rector had requested that investigations of applicants for certain teaching and research positions be halted. The university administration argued that the same criteria for weeding out radicals from sensitive government posts should not apply to the screening of candidates for university appointments: "A professor is not a railway engineer. A university must be able to come to grips with Marxism. There exists a special situation at the universities. Our function as a university compels us to deal with a lively variety of views. It must be possible to employ a Marxist." The administration also noted that loyalty checks for students applying for temporary jobs at the university sometimes took as long as five months. At the end of the investigation, the student was often no longer interested in the job or the professor no longer needed the assistance.<sup>19</sup>

In 1979, approximately 300 scientists in Bielefeld publicly demanded that Jan Priebe be hired and requested the immediate abolition of loyalty checks.<sup>20</sup>

The following excerpts from a speech by Professor Patrice Chaussepié, former secretary of the World Federation of Scientists in Paris, probably reflect one of the most comprehensive and diagnostic accounts of the far-reaching effects which the Radical's Edict legislation has had on the sacred tenet of "Academic freedom" at West-German universities.

To prohibit scientists on political grounds from working in their chosen fields of expertise is a very serious obstacle to the development of science. Firstly, because qualified people are prohibited from working in a job for which they are trained and secondly, because they are being prevented from contributing to the advancement of science. But the employment ban also interferes with the scientific endeavours of scientists who are not directly involved with the provisions of the Radical's Edict. This applies to scientists in the social sciences. The Radical's Edict prevents them in their areas of expertise from



## Association of Universities and Colleges of Canada ACADEMIC AND ADMINISTRATIVE OFFICERS AT CANADIAN UNIVERSITIES 1981-1982

A new edition of the directory is now available. It lists the names, titles, degrees and individual phone numbers of senior university administrators, deans, directors of research institutes and department heads for the 1981-82 academic year. It also includes the addresses and phone numbers for affiliated institutions as well as the names, titles and phone numbers of the senior officers of the provincial and regional university associations, the AUCC and, for the first time, the provincial grants commissions.

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an exchange of ideas, scientific opinions and background experiences. The same applies in the area of the natural sciences.... I would also like to add, that scientific working methods require an ability to think in "radical" terms. Science has made its greatest advances on account of people who dared to think contrary to the general beliefs of their time. This ability to think differently cannot be confined to the area of work.... Because the employment ban denies a scientist in the Federal Republic of Germany freedom of opinion and prevents the democratic act of informing the people about the promises and dangers of an anti-social abuse of science and technology. This concerns the German people, the German worker, but by the same token involves the international, public opinion and most of all, the entire scientific fraternity.<sup>22</sup>

In connection with its efforts to combat political terrorism, the federal government, starting in 1971, passed a series of laws which became summarily known as "Anti-Terrorist-Legislation". It is by no means, however, designed to deal exclusively with the specific aspects of political terrorism. According to the Amnesty International Report 1978, the anti-terrorist legislation "increased the discretionary powers of the executive over the exercise of civil and political rights." In this regard Amnesty especially mentions article 130 ("Incitement of the people") and article 90a ("defamation of the state") of the penal code, to which the "respect for human rights of some suspects and defendants becomes excessively dependent upon the good will of the government in power and upon the discretion of the judiciary and the prosecution". Article 90a of the penal code for all practical purposes, represents in effect a "censorship of the media".

According to the Amnesty International Report 1979, a judge at the trial of a student charged under the legal provisions of this particular article personally acknowledged the fact that article 90a presented the difficult problem of deciding "when a statement made was acceptable

political polemics and when it was a criminal calumny against the state." Similar "Rubber-paragraphs" are represented by article 130a and 140a of the penal code dealing with the vaguely defined areas of "Public Peace" and "Aggressiveness against the state".

The Amnesty International Report 1980 expresses particular concern about paragraphs 185 and 187 (use of insulting language against the state) which, in conjunction with article 90a of the penal code, effectively curbs political criticism and the freedom of speech of the individual. The political implications of the Radical's Edict legislation, therefore, must be seen in conjunction with the various provisions of the "Anti-Terrorist-Legislation" as a most potent means of state control over civil liberties and political dissidence.

In his book "L'execution de Pierre Laporte", Pierre Vallières makes special reference to this indirect, political control function of the legal provisions in force in Canada during the imposition of the War Measures Act: "Elles permet au gouvernement fédéral d'utiliser n'importe quel prétexte, réel ou fabriqué, pour écraser ses adversaires."<sup>23</sup> And, in a similar context, Laurier Lapierre wrote in the Toronto Daily Star on October 24, 1970: "The democratic left, the non-violent democratic left, is being assassinated."

Few parliamentarians initially dared to oppose the anti-terrorist legislations but soon found themselves subjected to ridicule and political party pressures to conform. The dictates of their conscience soon fell victim to party discipline and party politics, reminiscent of the infamous era of a recent, political past. The general public, preoccupied with the accumulation of material wealth, demanded order at any cost. The ensuing overreaction of the state prevented a deeper introspection. As a result, words were continually being replaced by weapons, a fact, which in the opinion of some observers, was "not entirely the fault of the terrorists". In their estimation the

real dangers lay in the hysterical reactions of some politicians whose "secret intentions and reactionary attitudes were to use terrorism as a pretense to get even with political reform tendencies and to lead events towards an authoritarian state."

And, looking at another historical Canadian parallel, Robert Stanfield, in the introductory remarks to his previously mentioned book, describes public attitudes during the FLQ crisis:

The plain truth is that most Canadians did not care whether or not there really was an apprehended insurrection. They did not like what was going on in Québec, and they approved of their federal government taking strong measures to deal with the situation. If the government had no tools other than the War Measures Act then by all means let the government use it. To many, if not most Canadians, any questioning of the invocation of the War Measures Act was unpatriotic even before the murder of Pierre Laporte... What is significant and revealing is.... that in a state of concern the public enthusiastically approved the measure....<sup>24</sup>

As a result of the various measures of political disciplining taken by the West-German state authorities, both students and professors have fallen victim to a campaign of large scale, political oppression. Professor Mossbauer, the only German Nobel Prize winner in physics, has characterized the present situation as follows:

Regarding the tories of fear, resignation and passivity I have to say that the university does not just consist of students and assistants, but also of professors, and we are all sitting in the same boat. I am afraid to have to say this, but the universities today are generally speaking very passive and resigned. This atmosphere is largely the result of the general attitude that the state during the past few years has exercised the controlling power and taken a complete hold of the universities. This applies equally to the majority of university professors.<sup>25</sup>

At the heart of the matter is the fact that the intrinsic function of scientific work is defined by state authorities as executed by the government in power at the time. The state interferes with research in order to attempt to preserve whatever it considers to be constitutional order. For all practical considerations, therefore, the result is an "a priori" exclusion of a scientific discussion of certain theories and concepts which *per ipso facto* imposes functional restrictions on academic research and represents an impediment to scientific progress. The chances for an active engagement on behalf of social issues and a socio-economic analysis have, on account of recent court decisions, been reduced to an almost insignificant level.

This attempt by the West-German state to restrict the freedom of political opinion and the freedom to teach of university professors has been best exemplified during the trial proceedings of Peter Bruckner, professor of psychology at the University of Hannover. As one of the original 43 co-signees of the "Mescalero" declaration, he had been charged with "Libelling of the state", an accusation which was subsequently dismissed in a court of law in 1977. The former minister of science of Lower Saxony, Eduard Pestel, initiated the suspension of Professor Bruckner from his job at the university, accompanied by a reduction in salary and the additional imposition of *Hausverbot* (not being permitted to enter the university premises).

The judges at the administrative court in Hannover upheld the legality of a preliminary suspension from office on the assumption that the defendant had "despised" the state by virtue of his constant and summary criticism. His remarks that there were tendencies in the Federal Republic of Germany to suppress the freedom of opinion were interpreted as an attack on the sacrosanct institutions of the executive organs of the state. According to this line of argumentation any scientific discussions of societal shortcomings could potentially become suspect, because they might be interpreted as "criticism of the state". Even though a recent court decision has cleared Professor Bruckner of the additional

charges of "Enemy of the constitution" as unwarranted, the academic has not been reinstated in office by the state authorities responsible.<sup>26</sup>

This prevailing aura of suspicion has created total uncertainty as to what kind of statement and activity is still permissible and what kind will be sanctioned. This creeping insecurity is being fostered by the nature of the decisions made in the so-called "Hearings" which have become public. Consequently even the most trivial of political activities, such as attending a meeting, raises doubts as to their acceptability by the state authorities and their potential effects on one's vocational career.

In addition, the new legal maxim of "guilt by association" has had a stunning effect on the free expression of non-violent, political dissent. This has led to a university climate characterized by intellectual acquiescence and political conformism. The fear of "informers" and the practice of "*Gedankenschnuffel*" (thought snooping) have led to an academe of extreme political lethargy. Many professors claim that they have become very careful in conversations and in their behaviour: "I have become very prudent when signing leaflets (including signatures for Amnesty International) and I don't dare to participate in public demonstrations". Several openly confess that they feel solidarity with the victims of the "Employment Ban" but do not dare to support them openly for fear of risking their jobs.<sup>28</sup> The continued, political disciplining of intellectuals and the associated social pressures have resulted in the stigmatization of increasing numbers of critical academics as political deviants and many do no longer want to pay the price for political non-conformity.

Specific measures taken against political "dissidents" under the legal umbrella of the all-encompassing Radical's Edict and Anti-Terrorist legislations comprise a wide spectrum of disciplinary actions which include: delay or outright rejection of appointment to faculty, instant or pre-mature job dismissal, limited and/or non-extension of contractual employment, cancellations from job priority lists, denial of life-time appointment as civil servants.<sup>29</sup> There appears to exist, however, a "discrete" form of preferential treatment of "Rightist" applicants as shown by several cases involving persons with a known "Neo-Nazi", in particular NPD (New Party of Germany) affiliation. According to federal exorcist Claussen, there exists, however, no need in those cases to apply the full legal implications of the Radical's Edict or take any form of disciplinary actions since the "hostile nature of the NPD towards the constitution has not been established".<sup>30</sup>

Considering the fact that the "Neo-Nazi" network includes high ranking government officials in the Office of Federal Presidency, the Federal Administrative Court and even the Federal Bureau for the Protection of the Constitution (the West-German FBI), these incidents of political bias become somewhat more plausible. The Nazi network within the ranks of the civil service is complemented by the members of the old Nazi elite in private industry, who disappeared more or less from the open political scene only to acquire a substantial foothold in the upper economic-industrial power complex.<sup>31 32 33</sup>

Professor Morton Lange, in his capacity as president of the University of Copenhagen, expressed his viewpoint on the subject in the following manner:

The European universities possess a long tradition of appointing professors according to their scientific qualifications without consideration of their religious or political beliefs and race. The consequences of Nazi-Germany breaking with that tradition have been disastrous. We are very worried to learn that the democratic authorities in the Federal Republic of Germany have stepped on the path of discrimination and thereby violated a fundamental, democratic right. At the Danish university this development has caused anxiety and indignation. We hope that the German democracy will be strong enough to absorb these discriminating practices.<sup>34</sup>

## Association des Universités et Collèges du Canada **DIRIGEANTS ET ADMINISTRATEURS DES UNIVERSITES CANADIENNES 1981-1982**

Une nouvelle édition du répertoire est maintenant disponible. Elle renferme les noms, titres, grades et numéros de téléphone particuliers des cadres supérieurs des universités, des doyens, des directeurs d'institut de recherche ainsi que des chefs de département, pour l'année universitaire 1981-1982. Il s'y trouve également les adresses et numéros de téléphone des établissements affiliés, de même que les noms, titres et numéros de téléphone des cadres supérieurs des associations provinciales et régionales d'universités, de l'AUCC et, pour la première fois, des commissions subventionnaires provinciales.

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In many instances applicants for university positions are refused employment on the grounds that they are not proponents of certain schools of thought such as the one of "Critical Rationalism" as it applied in the case of Jurgen Harrer, professor of social sciences at the University of Marburg. The state authorities argued that it was absolutely imperative not to refer to a body of knowledge as the "truth" and that behaviour contrary to this viewpoint was to be considered "dogmatic" and therefore unacceptable, politically speaking.

Additional disciplinary measures taken against university professors include: hearings before specially appointed state commissions, temporary suspension from duty, salary reductions and the curtailment of job related duties and privileges, such as the withdrawal of the right to set and hold examinations. The various social and psychological effects on the persons so disciplined are difficult to assess in concrete terms and can only be speculated upon.

What are the most common criteria used by the state authorities in the imposition of disciplinary actions against university professors? The predominant category of "political fault" involves membership in a leftist organization, the most commonly cited of which are: KBW (Marxist Communist League of West-Germany), SEW (Socialist Unity Party of West-Berlin), DKP (German Communist Party, legal) — accusations involve both electoral candidacy and membership, SDS (Socialist German Student League) and the MSB (Marxist Student League Spartakus).<sup>43</sup>

One of the major issues in the controversy surrounding the question of political affiliation is the matter of membership in a legalized political party. In the opinion of many "Hearing-Commissions", a political party, even though not illegal or unlawful, can still qualify as being "hostile to the constitution". The underlying "legal" rationale is based on the arbitrary assumption that "one does not declare them illegal in order to prevent them from going underground."<sup>44</sup> This rather presumptuous attitude has been reinforced by a major court decision: "An enemy of the constitution is anybody who belongs to a legalized political party, which has itself not been declared illegal, but in the eyes of the authorities is."<sup>45</sup>

The Supreme Federal Constitutional Court, in a 1975 decision, has reversed its original stand on the "Party privilege of the Basic Law" that a "political party is considered legal until a court of law declares otherwise" according to the following verdict: "Membership in a party with anti-constitutional objectives constitutes a part of a whole-behaviour pattern." For all practical purposes this statement has been interpreted to mean that the "loyalty to the constitution" requirement supersedes the "party privilege" legal guarantees of the Basic Law, providing a political "carte blanche" for the state authorities. According to the federal "Grand Inquisitor", Hans Rudolf Clausen, therefore, membership in the legalized DKP constitutes a sufficient reason for dismissal from the civil service.<sup>46 49</sup>

A second, broadly defined category comprises criteria of "politically unacceptable behaviour", a legal terminus which, in consideration of the retroactive nature of the Radical's Edict, provides the prosecuting state authorities with a virtually unlimited and universal legal operating basis. Some of such "suspect" activities include: participation in a sit-in or street demonstration, Marxist viewpoints, criticism of former U.S. Vietnam policies, advocacy of the "Stamokap" theory (State Monopoly Capitalism) or open opposition in various forms to the Radical's Edict legislation.<sup>49</sup> In many instances no specific reasons are given whatsoever, a situation which reflects the "Grey" zone of the perfunctory execution of political disciplining by the state authorities.

The treatment given to communists and other leftists alike raises the ugly spectre of a McCarthy-like renaissance in West-Germany. This has been nurtured to a large

degree amongst the U.S. allies by the uncompromising attitude towards communism displayed by the present Reagan administration. As an example: during a trip to Washington in 1981, some of the Canadian members of parliament who had voiced their strong disapproval of U.S. policies in El Salvador were referred to by members of the Reagan government as "Communists".<sup>41</sup>

Seen in an historical perspective, "loyalty" investigations of government employees formed a favourite logistical tool of McCarthyism in 1950. At that time the universities were under particularly strong pressure to initiate the dismissal of certain faculty members, a move which later proved to have been totally unjustified. Public denunciations were sufficient to ruin many a scientific career, including that of probably the most famous victim of the McCarthy era of political inquisition, the scientific-technical director of the "Manhattan" project, — Robert Oppenheimer.

Arthur Miller has described the underlying aura of political perversion with the following words: "I wasn't just observing an ever spreading McCarthyism but something else... something much more creepy and mysterious. It was the fact that a political, concerted, historical campaign of the extreme right was able to not only propagate fear, but to create a new, subjective reality, a new mystique...."<sup>42</sup>

The political climate of oppression in West-Germany has not stopped short of university students. For example, some universities in the state of Baden-Wurttemberg had for several years even sent registration lists to the Federal Office for the Protection of the Constitution. The often publicized thought association-Leftist = Juso (Young Socialist) = Radical = Anarchist = Terrorist — has had a stunning effect on student attitudes towards political issues. In many instances, university students refuse to openly engage in political discussions during seminars or to divulge written materials on potentially "suspect" topics. Individuals have no orientation as to how to respond to this kind of intangible menace, they just "feel angry, furious and resigned."

The resulting atmosphere of fear has been described by a university professor in connection with a presentation on "Terrorism in the Federal Republic of Germany": "The group members refused to give written records of their presentation, because they were afraid that the papers might end up in the wrong place, meaning the Federal Office for the Protection of the Constitution. For over one semester, particularly during the discussion of political topics, the group conduct was dominated by aggression and distrust."<sup>43 44</sup>

Thus in a period of increasing job shortages in the civil service, students have become more and more reluctant to speak out in class, write on controversial topics, or even run for student office, since such activities have a way of ending up in the dossiers of various police agencies and, therefore, in the hands of potential employers.<sup>45</sup> According to Dr. R. Melzack from the psychology department at McGill University, there is "a fundamental difference in the nature of the practical consequences which a student now has to face as a result of his protest actions as compared to the 60's. The students of the late 60's were able to protest but still come out assured of a job. They were exempt from paying the penalty of protest. Today, jobs are scarce and a recommendation from a professor can be a valuable thing."<sup>46</sup>

In the Arts and Social Sciences faculties of West-German universities, the passive attitude of the professors has contributed significantly to student lethargy, a situation largely aggravated by the fact that about 60 percent of the graduates from these disciplines are seeking employment in the public and semi-public sectors of government.<sup>47</sup> West-German university students have been described by some observers as a "flock of frightened sheep" living in a state which often has no other meaning to them

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but a "huge production site they cannot identify with and a society which engages in an all-out worship of material well-being and social security", an alienation process which continues to intensify.<sup>48</sup> The underlying moral issues have been defined by a 26-year-old engineering student at Stuttgart: "All this prosperity, this wealth, this materialism, but for young people it is not enough. We have rebuilt the country on the outside, but the intellect, the spirit has died. I can feel it, we are a cold generation."<sup>49</sup>

It is somewhat intriguing in this context that former servants of the Nazi state and active members of the largest "terror organization" in human history are now engaged in the prosecution of so-called student radicals. As an example, Hans Karl Filbinger, a former premier of the state of Baden-Wurttemberg and a judge under the Hitler regime, has referred to German universities as the "swampy perimeter of terrorism which must be drained to dryness". He refused even part-time employment to some university students in the Konstanz university library because of the fact that they had called for strike ac-

tions during their high school days many years ago.<sup>50</sup> As seen by one observer: "It is nowadays difficult for young people to provide evidence for their democratic beliefs, more so than for former Nazis who are morally responsible for the biggest crime in German history. According to the legal provisions of the Radical's Edict and Anti-Terrorist legislations, they were all members and supporters of an extremist organization."<sup>51</sup>

The underlying, paradoxical twist of political morality has been paraphrased in a classic statement, presumably made by Gudrun Ensslin, one of the founding members of the Baader-Meinhof terrorist group: "How can anyone still converse with people who were responsible for Auschwitz?"

The political forces of both violent and non-violent dissent continue to shape the political scene in the land of the *Wirtschaftswunder* (economic miracle), notwithstanding the repressive measures taken by the state authorities. In May, 1980, Amnesty International published a special report on "Prison conditions of persons



The T.V. generation fades into history; the computer generation is upon us.

# The knowledge revolution

by David Mitchell

University professors often recite the litany of Canada's secondary school system graduating students who are ill-prepared for higher education. Now, with the coming generation, it is we, the teachers, who risk the shock and discomfort of being ill-prepared.

The field of education is facing a knowledge processing revolution. Micro-electronic circuits — very cheap, very small, yet exceedingly complex computers — are producing new sources of intellectual power. Yesterday's machines have already replaced muscles and some human decisions. The computers of tomorrow may replace some, if not most, instructional activities of university professors.

How many of us teaching in universities today are ready for such a future? Is the coming generation of students already better prepared to face the revolution than are we?

## The ubiquitous chip

Two years ago, in the pre-Christmas buying spree, department stores sold more computers in toys than had previously existed in all the world's data processing centres. Forget that these micro-computers are not so powerful. The important fact is that the children of today are growing up with computers in their hands. And they are developing very sophisticated programming skills at an early age. By the time they enter university, many of these young students will know more about computers than today's university graduates who specialize in computer applications.

While our Department of Communications promotes Telidon — a limited-purpose computer system with vast information banks, in Britain the BBC is building 10,000 micro-computers for sale at a cost of roughly \$400 each. At the same time, the BBC will disseminate programs via radio. Users will record these on a cassette recorder that feeds the program, at will, into the computers. Add-on devices will become available to yield a home computer comparable in power to that found in university centres, but at a cost of only a few thousand dollars. Today it is technically possible to transmit from a central computer information bank, to any receiver, the entire contents of the Encyclopaedia Britannica in a few seconds. Once installed, such a system will transform our notion of a library. In the United States, Sesame Place — a computer learning arcade — may become widely franchised and imitated. The TV generation fades into history. The computer generation is upon us.

Moreover, some computers are already being used to teach academic and technical subjects, not merely effectively, but more rapidly than traditional methods. To illustrate, a portion of an electronics course which required 32 hours in class, lab and study time has been reduced to one-half hour using a computer simulation, with no reduction in students' capability. Computer literacy programs exist in many provinces. Countless teachers are using and writing computer-aided learning programs for their students. Some provinces now have thousands of micro-computers in their schools and others are moving rapidly to expand computer awareness, computer-aided learning and computer-using skills. For ex-

ample, Ontario envisions the use of 30,000 additional micros in the next three years.

Provincial associations of computer users (mainly teachers) are burgeoning and a national association is likely. These, like the National Research Council's new National Authoring Language (NATAL), provide opportunities for sharing information and programs which may, in turn, be modified and shared. The miracle of the loaves and fishes will be re-enacted with much more information in total being available to everyone after the sharing than before. By

learns what is meant by terms such as fuselage, stabilizer and helium gas, from watching one short television program. A year later, he receives a plane for a gift and immediately asks why the stabilizer on this plane is at the top of the tail whereas on another it was on the bottom. (How would a classroom teacher handle this?) Luckily a neighbour is able to explain the design principles and cost-cutting factors involved, and the youngster's knowledge grows. With father's help, he uses a computer to play games and do simple arithmetic. Yet

pleasure. Second, the child was free to stop the session at any time. Third, each had a responsive environment. Fourth, each of these children received individualized instruction from an adult or from a computer.

The developing idiosyncratic capability of such children is markedly different from that of their peers with whom they must share standard classroom teaching in school. Their rich individual experiences, like those of their peers, can hardly be exploited by classroom-based instruction.

A similar pattern of diversity emerges if we examine the entering capability of first year university, or post-graduate students today. In the future, when the new generation of "bright kids" arrives, the problems and possibilities facing university teachers will be incredible. How will we cope?

## Individualized instruction

A prior question might well be, "How will the schools cope?" At first blush, it seems likely that many will continue to suppress individual differences in students' knowledge by continuing with traditional methods. However, as more teachers and schools adopt computer-aided learning, it will become increasingly possible to offer an individualized curriculum to suit the needs and background of individual students.

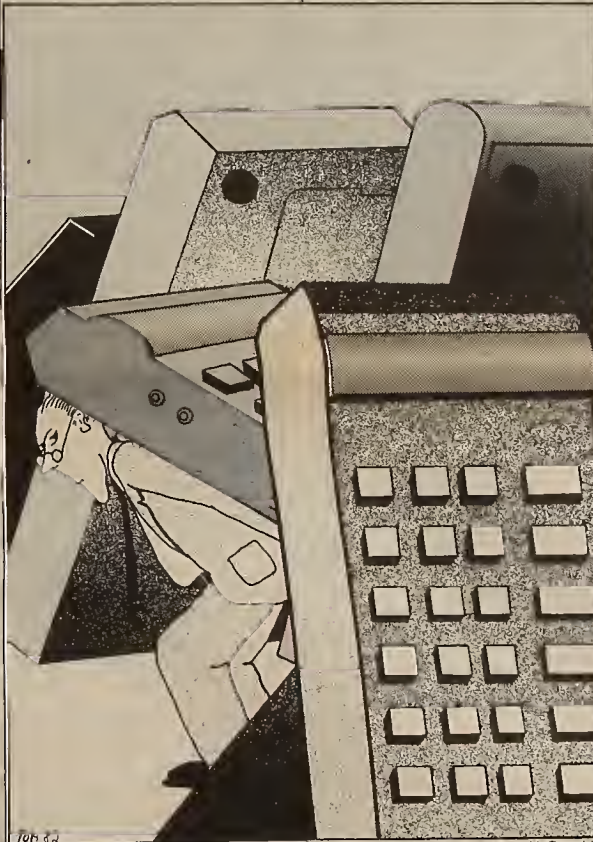
As a precursor, Holland College in P.E.I. is perhaps the best illustration of a totally individualized curriculum. There are no classrooms at this college; rather, students proceed at their own pace through a variety of self-instructional materials in print and audio-visual format (as well as lab experiments). The instructor's role has changed from teacher-in-the-classroom to (1) designer of curriculum and instructional materials, (2) manager of learning resources for his subject; and (3) guide or learning resource. The need for faculty members has not been diminished, but the role to be played has shifted dramatically. The experience of Holland College provides some notion of how we in the university might adapt. However, the challenge facing our universities does not end here, as the knowledge revolution prepares to dramatically transform our whole society.

## A social revolution in the making

There have existed in history only two revolutions comparable to the one we face: the introduction of the written word and the invention of printing. These two developments have affected human learning by permitting stored human experience to be recorded and made widely available. Now, knowledge processing will carry us into a new dimension.

Just as we can expect offices to become in part portable machines and communications to substitute for buildings, so may schools and universities become in part portable machines. The classroom may not disappear entirely, but for many purposes self-instruction at home or in a learning resources centre is already replacing the lecture room.

The chip-based memory revolution and system revolution creates remarkable possibilities for storing knowledge in a form conveniently retrievable anywhere and by many students. The wedding of telecommunications and information systems — telematics (télématique in French) — is an area deserving much wider scrutiny than has so far been given it by Canadian social scientists. With few exceptions, educational technologists in this country have not examined this new possibility. Indeed, few



the time the next generation reaches university, it will have gained a greater amount of knowledge than any generation before.

## The bright kid syndrome

The chief beneficiary of all these developments is the student now in school or soon to enter. Bright students have existed in the past and have been a pleasure to teach. But what happens when a large percentage, perhaps the majority, of our students fall into this category? How will we fare when many of our students may already have studied more about our subject than we are prepared to teach?

Consider the following: A three-year-old

another three-year-old in a nursery school uses a computer-based responsive environment to learn how to read, type and take dictation, achieving a reading level of an eight-year-old within 50 or 60 hours of play. A parent teaches his preschool daughters to read in two months with an improvised system; they read 300 books on their own prior to entering school. An eight-year-old Parisian learns to spell and pronounce some 250 English words in a few days using an expensive chip-based toy. In each of these true accounts, the children concerned are not exceptionally intelligent.

What else do these illustrations have in common? First, in all cases learning was a

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Canadian universities to the study of the nature and importance of the knowledge processing revolution. There is a good chance that we in Canada will be left behind.

Robotics alone (the use of reprogrammable, micro-processor-controlled machines) promises to make possible not only computer-aided learning, but also small-lot manufacturing (as opposed to mass production). Robotics promises to produce half of the world's manufactured goods, displacing human labour including cheap labour in developing nations, and to send countless adults back to the education system either for specialized knowledge and skills or for personal education. Who in Canada is prepared for this massive shift? Will Canada become a centre for robot and computer production or programming, or will we become a poor nation struggling to sell our diminishing resources to survive?

And what are we doing about the educational problems and possibilities opening up? Even the federal government (which has poured millions into Telidon) provides little for computers in education. It would be a tragedy of the century if the National Research Council's outstanding efforts to develop an authoring language which permits sharing materials anywhere in Canada, were to be devastated due to lack of support. So far, no Canadian granting agency provides funds to support the development of computer-aided learning materials, whether for institutional use or for widespread distribution across Canada. And few universities have active research and development projects which focus on tele-education.

#### The Americanization of Canadian universities

Recent fears about Americans teaching in Canada (with the possible infiltration of extra-national values) will fade to nothing with the global transformation of human affairs that is already underway. The emergence of interactive video-computer systems with video-disk colour TV and

single — and moving — picture sound players (that can store the content of some 4,000 books on a disk costing a few dollars), cheap micro-processors programmed for a specific instruction procedure (e.g. the talking book), and increasing interest on the part of government and industry in tele-education schemes, all presage a radical shift to home- and job-based education.

Private enterprise (mainly in the United States but also in Japan and Europe) stands a very good chance of controlling this technology, in the same way that much of the Canadian publishing industry is a branch plant operation. Texas Instruments already make hand-held talking computers for learning in elementary grades but might readily shift educational levels. Moreover, private enterprise has other pursuits. Qualified scholars in many corporations engage in research at the frontiers of knowledge. In the United States, several such companies have degree-granting powers and offer bachelor's level education; some even offer master's and Ph.D. degrees. And EXXON and other multinationals are moving into the knowledge industry. Are these corporations potential competitors or suppliers? Already proposed is the design and licensing of a chain of education centres reminiscent of the ubiquitous hamburger restaurant.

Will Canadian scholars and institutions accept the challenge for survival? Or will our institutions simply engage in a "brokering" role to ensure that degree requirements are met at home, on the job or elsewhere? Given that North American corporations spend some \$2 billion per year on education and training, the question which should be considered is not *what* the future holds in store but *who* will be responsible for it.

#### From pocket calculator to pocket professor

Guttenberg made possible storage of large amounts of information in certain locations — libraries — and lesser amounts in one's own personal collection of books.

Today, it is possible to store not only knowledge, but also procedural rules and systems which establish a kind of dialogue with the reader. Such methods of computer-aided learning can be highly effective. For example, an OISE-developed computer-aided learning course in college-level mathematics reduced dropout from 60 percent in regular classes to 20 percent taking the special course. Beneficiaries include not only the successful students, but also future instructors, employers and society as a whole.

Today's computer-aided learning courses are available on large machines that have many terminals attached, though isolated programs are found on micro-computers. Current hand-held talking computers (Speak 'n' Spell, Speak 'n' Math) provide limited drill-and-practice. Despite their present shortcomings, these machines are the forerunners of many more such devices. It is impossible to imagine what the near future holds in store. Only 15 years ago, the per capita consumption of electronic circuits in the United States was three. Now it is 10,000, and it is likely to be over 2,000,000 in less than a decade.

It appears clear that hand-held computer-aided learning — bringing to the student the best teaching and conversational strategies, as well as the knowledge, of some of our greatest teachers — will become a reality. The ubiquitous pocket calculator may be replaced by the ubiquitous Professor Chips.

Instead of "Goodbye Mr. Chips", will it be goodbye to some universities and faculty members? Not if we begin to contribute to the impending changes and ensure that they do indeed bring about improvements in education.

Our present-day education system is relatively rigid with knowledge being perceived and taught in rigid disciplinary terms. In future, multi- and trans-disciplinary opportunities for learning may be essential for some, perhaps most, people. As new students enter university with wide-ranging knowledge and interests, this demand is likely to grow.

The individualized instruction necessary

will demand a shift in the roles of university teachers, but not in our jobs. It will no longer be sufficient to be competent in some discipline to be a university teacher. Rather we must also be conversant with the rapidly growing body of knowledge about how people learn and the related knowledge and means to facilitate this.

#### Where can one turn for help?

Although a few universities offer graduate programs in educational technology where a sabbatical may work and study (Concordia's graduate program in educational technology is one of the few comprehensive, humanistic and systems-oriented programs in the world), most of us will have to rely on local resources. If your institution has a pedagogical consultant's service, it can probably help. So might most audio visual services. Joining a local computer user's group may prove useful, especially if you hope to use micro-computers. For most, a bibliography may have to suffice, at least to get started. One may be obtained from the author. If interested in NATAL, the National Authoring Language pioneered by the NRC, information may be obtained from the Information Systems Section, National Research Council, Ottawa.

Canada needs a national development program for computer-aided learning. It also requires related activities similar to ones established in Britain where there now exist program exchanges in various university subjects, as well as continuous research and development. Our Learned Societies or the CAUT could contribute by establishing a bibliography and directory of standard materials to assist faculty members interested in keeping abreast of developments. Meanwhile, this is likely to be a do-it-yourself activity for enthusiastic scholars and a *terra incognita* for the rest.

If we, at the university level, wish to join the knowledge revolution and contribute to the improvement of education, we can do so. We must. If we do not, we deserve to lose our jobs.



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PSYC 3005E — Personality and Adjustment  
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The stipend is \$3,300 plus moving and accommodation allowances. Please send a *curriculum vitae* and arrange to have three letters of reference sent to Dr. Roman Brozowski, Acting Dean of Arts, Nipissing University College, P.O. Box 5002, North Bay, Ontario, P1B 8L7. Please call (705) 474-3450, Extension 2291 for further information.



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Applications and nominations will be accepted until an appointment is made and should be sent to:

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T1K 3M4



# Future bright at Brock

by Richard Bellaire

**B**rock University in St. Catharines, Ontario is alive and well and intends to stay that way for a long time to come.

This is the message Brock officials are sending out in response to rumours that the university is on a so-called "hit list". The talk goes that, because of funding problems and cutbacks in education, the Ontario government has drawn up a list of universities that will have to go. And Brock is on that list according to rumour.

Not so, says Brock. The rumours are completely unfounded. The government has passed on no such message to Brock. In fact, the university has every reason to anticipate a long and healthy future.

The problem is not the existence of any "hit list". It is the ignorance on the part of many of the role smaller and medium-sized universities, such as Brock, have to play in our society. Because they're not "multiversities", they're somehow expendable; and in times of financial crisis, they're put on a hit list. If it weren't for this fictitious list, the need for universities such as Brock — their importance as academic institutions and their value to surrounding communities — would not have to be justified.

Let's let the facts concerning Brock speak for themselves.

Brock University — named for Sir Isaac Brock, hero of the War of 1812 — is located on the Niagara escarpment in Southern Ontario. The 540-acre campus overlooks the city of St. Catharines. It encompasses woodlands and trails, lakes and skiing areas. On a clear day, you can see the mist off Niagara Falls.

The beginnings of Brock tell much about its relationship with the community of St. Catharines. The movement for a university in the area came from within the community itself. Local citizens organizations, headed by various women's groups, started a campaign drive to raise money for the university. The Brock University Founding Fund was established in 1964 and continued for the following five years. During that period, the fund raised the sum of \$6,539,935.00 for the university. Brock received its first students in 1964.

During the past four years, student enrolment at the university has increased dramatically (see table). In 1981, the enrolment was up by 20 percent, with first year enrolment up 30 percent. This is the highest total enrolment in the history of Brock.

As can be seen from the table, Brock is following a pattern seen in many other universities where part-time enrolment is becoming more and more important. Part-time students are drawn from the surrounding communities. Some of these students are taking courses to upgrade themselves in their jobs; others are seeking further education for personal self-fulfillment.

Brock University is the major employer for the surrounding Niagara region of 365,000 people, with 500 full-time employees (240 of whom are faculty members) and close to 1,000 part-time staff. In 1979-80, Brock's total expenditure for salaries was \$13.5 million. Additional millions were pumped into the local economy in the form of repaid bills, supplies and so on.

Brock's undergraduate program includes courses in the humanities and social sciences. The university also offers courses in administrative studies, biochemistry, chemistry, computer science and urban and environmental studies. Like many universities, Brock has a number of special programs; for example, the co-operative

studies program in urban and environmental studies which allows second-year students to work for degree credits with public agencies, firms or community groups that are actively involved in urban and/or environmental affairs. The university has a similar classroom-job program in accounting. And even programs that are not officially co-operative attempt to integrate work and studies. Brock's geographical science department has been very successful in obtaining summer jobs in the field for all its senior students. Special programs such as the ones offered at Brock demonstrate that Canadian universities can successfully integrate the concerns both of schooling and the job market without compromising the traditional role of the university.

Brock's position is similar to that of many other universities across Canada which are not multiversities. Whereas the University of Toronto would never be asked to justify its existence, some would seek this justification from universities the size and structure of Brock or smaller. The simple answer to this "hit list" syndrome is that there are many types of universities performing a variety of roles and functions in our society. The large universities, or so-called "multiversities" situated in our larger urban centres, have a particular function and perform it well. But there are many smaller universities across Canada which have separate, but no less valid, roles to play.

All universities regardless of their size, however, have the same basic purpose of providing education for their students. Education is the key word. Although universities must concern themselves with the future of their students and the changing job market, the classroom, the lecture and the interaction of a willing student and a teacher is still the basis of all universities and all learning. Universities such as Brock may not offer a course in every discipline, but each has a solid core of disciplines and provides that atmosphere which is essential to study and learning.

In most, if not all cases, the medium and smaller-sized universities have much more to offer their communities than the course and the classroom. Particularly in the smaller communities, the university can be the focal point not just for learning but for recreational and cultural activities as well. In the case of Brock, the university offers excellent facilities for the enjoyment of the theatre. Too, the university can provide a door to the larger world community through the presentations of visiting and guest lecturers and groups.

On another level, the smaller university presents an attractive and healthy alternative for the student for whom the multiversity environment would be somewhat threatening. Such a scaled-down environment is essential for many to achieve their educational goals. Kirkpatrick Sale writes in his book *Human Scale*:

Social arrangements, economic conditions, and political structures (which) could all be designed so that individuals can take in their experience whole and coherently, relate with other people freely and honestly, comprehend all that goes on in their working and civic lives, share in the decisions that make it all function, and not be intimidated or impotent in the face of large hidden forces beyond their control or reckoning.

There is much in what Sale says that is relevant to the smaller university in Canada. If its existence need be justified at all, his words provide the essence for a justification of a university such as Brock.

Brock University has served the people of the Niagara region well for many years in an academic, recreational and cultural capacity. It has promoted the economic health of the region, through the provision of a large number of jobs and purchase of supplies and services. Most important of all, it has provided an invaluable, indeed irreplaceable, opportunity for learning for thousands of people in the Niagara region. In all this, Brock has provided, and will continue to provide, a service not only to its community, but to its province and country.



Top — an aerial view of Brock;  
bottom — olympic size pool opened in the fall of 1981.

YEAR	UNDERGRADUATE ENROLMENT	PART TIME ENROLMENT	TOTAL ENROLMENT(FTE)
1978-79	1959	2105	4240
1979-80	1914	2407	4528
1980-81	1988	3013	5266

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## Toeing the line... p. 14

suspected or convicted of politically motivated crimes in the Federal Republic of Germany." It did so because of its concerns for the effects which prolonged solitary, sensory deprivation and confinement are having on the mental and physical health of imprisoned terrorists. During the summer of 1981, about 200 people were arrested in all parts of West-Germany on charges of "making propaganda for a terrorist organization", for expressing their non-violent support of a protest by politically-motivated prisoners over their treatment in jail. Amnesty International sent a special letter to Federal Prosecutor Kurt Rebmann claiming that the charges laid and arrests made represented a threat to the freedom of political expression in the Federal Republic of Germany.

The autumn of 1981 experienced a kaleidoscopic manifestation of both violent and non-violent forms of politically motivated actions. During the month of August, a commando, "Sigurd Debus" of the Red Army Faction terrorist group, conducted a bomb attack on the U.S. air Force headquarters in Ramstein.<sup>32</sup> In September, a violent demonstration took place in West-Berlin against U.S. Secretary of State Alexander Haig and during the same month a commando, "Gudrun Ensslin", of the Red Army Faction launched a rocket attack on the American four star general Kroessen near Heidelberg.<sup>33</sup> In October, about 300,000 demonstrators joined an anti-nuclear protest march in the capital, Bonn, to denounce the deployment of nuclear missiles in Western Europe during the biggest demonstration in West-German history.<sup>34</sup> During a violent demonstration staged by "squatters" in West-Berlin one of the participants, Klaus Jürgen Rattay, was killed in the course of the anti-rioter actions taken, the first such death to occur since the "Second of June" 1967 when the student Benno Ohnesorg was killed by a

policeman during an anti-Shah demonstration in this city.<sup>35</sup>

There can be no doubt whatsoever that the stark reality of West-German political terrorism has confronted the constitutional state with a serious challenge. But, it could also be argued that political terrorists are only learning from the governments around the world who are resorting to violence and to violations of international law, human rights and the U.N. Charter and its resolutions, in pursuing what they perceive as their "rightful" objectives.

Rudolf Wassermann views the situation essentially as a process of dynamic, political self-awareness and introspection: "The real question is whether or not our society has a sufficient number of genuine democrats who understand terrorism as a question posed to themselves and who are willing to act correspondingly."<sup>36</sup>

Part of the successful solution will undoubtedly require a skillful compromise in trying to pass special legislation designed to curb terrorism without encouraging at the same time the present large scale political oppression by the same state. The right to non-violent expression of political dissent and the freedom of teaching are essential parameters of a democratic society and cannot be sacrificed to government expediency.

The political trends which have resulted from the repressive measures taken by the West-German state authorities in connection with the Radical's Edict and Anti-Terrorist legislations have been summed up by one observer as follows: "The West-German state with the full co-operation of a party which has itself been the victim of 'Berufsverbot' practices from Bismarck to Hitler, has created an atmosphere of political oppression. It continues to lead on one hand to terrorism and on the other, for the vast majority, to an attitude of political apathy and cynicism. Small wonder that many intellectuals, especially those familiar with the German history that led to Hitler, view the future with gloom."<sup>37</sup>

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# BOOKS. LIVRES

## Sharp contrast between price systems poses false dilemma

by George Kondor and F.J. Anderson

**Classical and Neoclassical Theories of General Equilibrium: Historical Origins and Mathematical Structure.** V. Walsh and H. Gram. New York and Oxford. Oxford University Press. 1980. 426 pp.

Two of the impressive features of competitive capitalism are its ability to mobilize resources to create a surplus of commodities above replacement requirements and the operation of decentralized markets in determining the size and composition of the surplus actually achieved. Both of these aspects formed important themes during the Classical period of economic thought. The creation of the surplus, its distribution among workers, capitalists, and landlords, and reinvestment of the surplus to produce economic growth, and the role of the market mechanism in providing incentives and mapping out the details of resource allocation provided the underlying structures to be found in the great works of Smith, Ricardo, Mill, and Marx.

Since the last half of the 19th century, the growth of the surplus (net national product) has often been taken for granted and the most prominent achievements of the Neo-classical period have been in the amplification of our understanding of the market mechanism far beyond the earlier insights of Classical writers. The great names of the Neo-classical period — Walras, Pareto, Marshall, Fisher Hicks, Samuelson, Arrow, Debreu — have been responsible for a 'general equilibrium' approach in which markets can be shown, under competitive assumptions, to offer an ideal communications mechanism linking producers to consumers in the task of squeezing the largest and best-proportioned surplus of commodities from limited productive resources.

Imperfections in the communications system are now also understood with greater clarity. The interaction of expectations with rigidities in the price system can prevent the surplus from reaching an aggregate size sufficient to exhaust available productive resources; an additional theme of the modern period associated with the names of Keynes and Harrod, but traceable to the Classical period in the work of Thornton.

In *Classical and Neoclassical Theories of General Equilibrium*, the authors identify what they believe to be two sharply contrasting visions of the price system. The early chapters of the book are devoted to the argument that their Classical model of the price system is consistent with the writings of the Classical period itself. In this they are only partially successful. Not surprisingly they do not and cannot show that their Classical model appeared full-blown in the Classical period since the modern structure of the model is usually attributed to work contained in, and subsequent to, Piero Sraffa's book *Production of Commodities by Means of Commodities* (1960).

In Classical models, rent of land and either the rate of profit or the wage rate are exogenously determined parameters and, with the technique of production, serve to

## CLASSICAL AND NEOCLASSICAL THEORIES OF GENERAL EQUILIBRIUM

Vivian Walsh Harvey Gram

determine commodity prices. The rate of profit on capital (along with wages and rents) reflect 'social relations' rather than the principles of scarcity and substitution that are stressed in Neo-classical contributions. In the latter, scarcity and substitution operate through market mechanisms and ownership patterns to determine household incomes. All prices, including rent, wages, and profits, are determined within the Neo-classical model. Both Classical and Neo-classical models assume competitive behaviour.

Walsh and Gram's Classical model (following Sraffa), stresses the role of prices as providing the incomes that producers require to earn a uniform rate of profit on commodities (valued at those selfsame prices) used as capital goods in production processes. In this treatment, prices reflect the way the surplus generated under capitalism is divided between profits and wages in a growth process driven by the investment of profits and the consequent growth of that surplus (chapters 11-13). While this vision is a critical element in Ricardo and Marx, the authors do not include land in the discussion and ignore the market-clearing role of prices that was certainly evident to the writers of the Classical period.

Turning to their contrasting Neo-classical model (chapters 7-10), the authors simply miss the point that neo-classicism is an approach that can be applied to a variety of assumed structures and not a model. Their own Neo-classical model has fixed supplies of productive resources allocated to production of goods through competitive markets in which producers choose cost-minimizing techniques and profit-maximizing output combinations while consumers seek satisfaction-maximizing commodity consumption patterns. A model of this kind, while an important illustration of the Neo-classical method, ignores other developments. Supplies of productive

resources can also be viewed as price-responsive and time-dependent. Intertemporal choice mechanisms, going back to the work of Fisher, are left out altogether. Partly as a result of their own limited vision of Neo-classical methods and partly as a result of their preference for the von Neumann-Sraffa model, they conclude that Neo-classical "...concepts and categories, though ostensibly concerned with a ubiquitous feature of capitalism, the interdependence of markets, lead inevitably to a static perspective appropriate only to problems of economic planning" (410). So much for the microeconomics syllabus!

The authors' sharp contrast between Classicism and Neo-classicism and their dismissal of the latter will not do however.

The costs of operating particular production processes and of producing particular commodities depend upon the costs of primary factors (labour, land, and natural resources) compounded forward at a ruling profit rate (interest rate) from the various moments at which the primary factor costs are incurred. Rational choices of production techniques and consumption patterns take place in this context and rational choice involves scarcity in the usual (Neo-classical) sense that preferred consumption patterns can be identified that are unattainable with existing technologies and primary factor supply behaviour. As long as firms and consumers practice maximizing behaviour, any equilibrium has been embedded within it a set of microeconomic conditions of the type described by Neo-classical methods. Marginalism survives the Sraffa paradigm, a point made by Swan in 1956 even before the publication of Sraffa's volume.

The view that Neo-classical choice mechanisms are antithetical to the Classical approach has grown up under the influence of Sraffa's *Production of Commodities by Means of Commodities* itself. Sraffa simply assumed that marginalism was irrelevant to his model and, indeed, only dealt with the choice of production processes in his final chapter after the basic features of his own

approach to the price system had already been developed. Consumer choice is entirely omitted from Sraffa's treatment, even to the point of refusing to allow demand to affect the prices of joint products without which they may be indeterminate.

Walsh and Gram hew to the Sraffa line (though consumer demand does play a vestigial role in chapter 12). They pose a false dilemma between a system of prices that permits a uniform rate of profit on the value of commodities-as-capital and a price system that reflects the operation of rational choice.

This false dilemma is particularly apparent in the contrasting views of the rate of profit itself. The Sraffa tradition refuses to have any truck or barter with the rate of profit as a measure of social time preference between current and future consumption. After some initial confusion, followers of Sraffa now adopt a mechanism suggested by Pasinetti in which fixed saving propensities of capital owners combined with the rate of growth of the capitalist system team up to determine the profit rate. The Pasinetti theory is the one used by Walsh and Gram in their presentation. They assume that it is inconsistent with the (Neo-classical) idea that the rate of profit influences saving behaviour through individual comparisons between the profit rate and rates of time preference.

The latter assumption leads to questions in their chapter 15. In that presentation, the authors disapprovingly note that the Sraffa model contains no built-in tendency to choose the production process that maximizes net output (surplus) per head. Whether or not this is actually a shortcoming depends upon the relationship between the rate of profit and the rate of time preference. If these two rates are equal for example, and the capital market is in stable equilibrium, then Neo-classical economists would observe that increases in net output per head are rationally constrained by the sacrifices of current consumption needed to

➡ p. 20

## Throws light on mystifying subject

by Peter St. John

**Men in the Shadows: The RCMP Security Service.** John Sawatsky. 1980 Doubleday. Can. 288pp.

At the start of his book *Men in the Shadows*, John Sawatsky announces his intention to investigate "one of the most secret institutions in Canada," the R.C.M.P. Security Service. His book relies heavily on interviews, which are not documented, and since the author was denied access to any R.C.M.P. files, he admits "I have tended to overstate the weaknesses and understate the strengths of the Security Service." Fair enough. It seems obvious though, that the author has had interviews with senior, retired officers and much of his material may be authoritative.

At the outset it must be said that *Men in the Shadows* is a welcome and valuable contribution to a subject, which like energy confuses and mystifies Canadians. Yet it is the first serious look at the Security Service.

It may be useful to divide this 21 chapter book, as does the author, into the *virtues* and faults of the Security Service as well as its development since World War II.

On the positive side of Sawatsky's look at the Security Service, there is an interesting chapter on the "Watcher Service" which is a major Canadian contribution to the science of embassy-watching and suspect-shadowing without the suspect's knowledge. Civilian teams, using cars and modern electronics can shadow a Soviet intelligence officer for days if necessary without being seen or heard. Other friendly intelligence services have come over to inspect this Canadian innovation. In his discussion of the use of police informers, Sawatsky rightly criticizes the results of undue reliance on electric gadgetry at the expense of good old shoe leather on pavement. He also shows the resultant fatal connection between this Americanization of

➡ p. 20



## Sharp contrast ... p. 19

expand net output per head. Aspects of the theory of choice are not rendered unimportant by refusing to consider them.

From a broader perspective, differences between approaches do not mean that the prices and quantities that serve as solutions to the interaction of decentralized decisions are necessarily different from one approach to the other. Both Classical and Neo-classical concepts are important to socialism and planning as well as to descriptions of capitalism. Both approaches are sufficiently abstract to offer important insights into problems related to the treatment of allocation and distribution in different historical periods.

The Sraffa model has had enormous intellectual appeal. Its adherents have powerfully demonstrated that certain analogies between scarcity relations in individual markets and the system in toto contained crucial flaws. They have forcefully advanced the view that the distribution of the capitalist surplus lies deeply embedded in the structure and dynamics of the system itself. What they have not demonstrated, Walsh and Gram's latest effort notwithstanding, is that market-based choice mechanisms are of minor interest under capitalism. The role of markets as resource allocators was important to the Classical writers, it was (and is) important to Neo-classical writers, and there is nothing in the Sraffa tradition to deny its importance now.

There is no question that *Classical and*

*Neo-classical Theories of General Equilibrium* reflects the divisive nature of the debate that has raged in capital theory over the past two decades. Yet, as Christopher Dougherty has recently remarked, "the turbulence of the exchanges between the two camps may seem surprising for a discipline that has pretensions to be employing the scientific method" (*Interest and Profit*, 2). What must now be sought is a process of synthesis between the contending factions.

Writers in the Sraffa tradition have shown that models in which production costs are arrived at by compounding the costs of dated inputs of primary factors at a particular rate of profit lead to proven problems in deriving qualitative relationships between relative supplies of productive factors and their relative prices that accord with Neo-classical instincts. Conceding these difficulties, Samuelson observed that "if all this causes headaches for those nostalgic for the old time parables of neoclassical writing, we must remind ourselves that scholars are not born to live an easy existence. We must respect, and appraise, the facts of life."

By the same token, those labouring in the Sraffa tradition may eventually recognize that minimizing the hard-won theory of static and dynamic choice need not be a badge of intellectual purity.

The authors are with the Department of Economics at Lakehead University.

## Throws light ... p. 19

the "Force" and its "days of trouble" between 1970 and 1973 in Quebec.

There is new material on the Gouzenko episode of 1945, and the portrait of the former Soviet cipher clerk is not very flattering. There is also fascinating material on Herbert Norman's suicide in 1957 in Cairo, as well as a section on Kim Philby — the Third Man. Sawatsky correctly suggests that "through his liaison with External Affairs and the RCMP, (Philby) probably damaged Canada's security more severely than any other discovered agent."

Equally informative is the tracing of the Security Service from a mere "less than two dozen men, with only two commissioned officers" in 1945 to the present-day Security Service first called by that name in 1970. The Directorate of Security and Intelligence (S and I) operated until 1970 when it was changed as a result of the Rivard, Spencer, Munising and other security scandals of the mid-sixties, which in turn led to the Mackenzie Royal Commission in 1969.

From its early days S and I tried to escape the "paramilitary outlook" at the top and to become a civilian agency. In 1955 the first attempt at civilianization emerged under Terry Guensey, but was quashed. A second attempt was made in 1969 but also failed — though John Starnes from External Affairs was named as its first civilian director. Perhaps the final act in this drama will unfold in 1981 with the publication of the MacDonald Commission's recommendations.

Here the compliments must end and the faults of the Security Service must emerge. Time and again Sawatsky criticizes the mounties because they "function in a paramilitary structure which is based on order and discipline and are isolated from civilian life in many important ways." In the 1950's, Canada experienced a slightly less paranoid version of McCarthyism. The mounties would have carried it further but for the good sense of Peter Dwyer, our political leaders and the Cabinet Security Panel, which operated humanely and well for 25 years after May 1946.

Perhaps the height of tension was reached in the stand off between the Security Service and External Affairs over homosexuals. S and I already felt that External could be harbouring spies and the Norman case seemed to justify their suspicion. But much worse, they believed the Department to be

too liberal and inviting trouble by tolerating homosexuals and posting them abroad, so opening the way to sexual compromise. With almost a sort of inevitable logic, the Force tried to develop a "Fruit Machine", which by gauging "pupillary dilation", might detect a homosexual if the subject were shown various types of suggestive photographs. The machine was a disaster and was (fortunately) abandoned.

Sawatsky feels that much of the penetration of the K.G.B. and that of other hostile agencies, as well as the overreaction during the October Crisis in Quebec in 1970, could have been avoided with civilianization and less reliance on gadgetry.

The final section of the book lays the groundwork for the 1976 revelations of R.C.M.P. wrongdoing which paved the way for the MacDonald Commission. The chapters on "Operation Ham" and the growth of "E Special Section" (Break and Entry) and the strange dismissal of Donald McCleery and Gilles Brunet are deeply disturbing and they must be cleared up before the Security Service can again enjoy any measure of public confidence.

In chapter 19 the author raises some awkward moral questions. In the first place, the mounties "did not" and "do not" see some of their acts as illegal. They believe themselves to be filling a gap left by the untrustworthy politicians and the inflexible legal system. Putting it another way, "the S.S. believed one did not tell the king certain things for his own good and that the king understood this." Thus, not only did illegal activity become unwittingly a basic investigative technique for the Force, but the younger officers called for protection from above in their illegal acts since "in the intelligence world the individual is expendable and the organization must always be protected." Profoundly disturbing.

There are definite gaps in the book. Sawatsky never defines security or counter-espionage. Nor does he distinguish between intelligence and espionage. The initial chapter on the International Security Network turns out to be a superficial discussion of the relations of the FBI, CIA, and RCMP. But the book has the basic ingredient of a good spy novel — an excellent story line — and is a must for intelligence devotees on the Canadian scene.

Peter St. John is a Professor of Political Studies at the University of Manitoba.

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## Broad brush approach fails

by Agar Adamson

Portrait of Canada, by June Callwood,  
Garden City, New York, Doubleday, 1981, p.  
xxix, p. 352, Bibliography, Index, ISBN —  
0-385-05746-6.

A portrait may be viewed on three different planes: that of the artist, the subject, and the detached viewer. Each of these may well see the work in a different light. The artist sees the subject the way it appears to him and paints the picture accordingly. The subject likes to think that the artist has painted a true yet very flattering image, while the viewer decides if it is indeed a true likeness and a sensible portrait. Frequently, the thoughts of the viewer and the artist will differ significantly. So it is with June Callwood's *Portrait of Canada*.

The author has obviously tried to paint her own distinctive portrait of Canada and Canadians. This viewer is far from pleased with the result.

It is not clear for whom the work is intended and indeed one wonders if the author was ever clear in her own mind who her audience was to be. In the introduction, which is perhaps the most interesting part of the book, the reader is given some interesting insights into certain aspects of Canadian life particularly as compared to the United States. Yet, even in the introduction, the author's use of facts is highly questionable. It is not that some of her facts are necessarily wrong, but rather it is the

context and the style with which they are presented that could be misconstrued by a reader who was not thoroughly familiar with Canadian history and politics.

This is of course not an academic book, nor one suspects was it ever intended to be, yet it would have been useful if the author had substantiated some of her sweeping generalizations and paid closer attention to detail. For example, p. 273: "Tories were afraid the situation was even worse, that Bennett had become deranged and really did intend to introduce a welfare state." On page 320, she writes to the effect that Trudeau in 1965 entered the federal cabinet; he did not. On the same page and on the same subject she writes: "In Trudeau's first year in the justice portfolio, he overhauled the country's antique divorce and abortion laws and legalized homosexuality between consenting adults." The latter changes did not take place until after the 1968 election, and only with the consent of Parliament.

The book does contain a useful bibliography which should be helpful to those looking for general works on various aspects of Canadian society. Though why Winston Churchill's *A History of the English Speaking Peoples*, Vol. 3 is not, is beyond reason.

One would have accepted some sort of a conclusion, but no, the book just stops as if the author had run out of time. Surely this



Ohmer Milton has been associated with the Learning Research Centre at the University of Tennessee since 1965 and, in the past decade, has written a number of articles and books on teaching and learning, the best known being *Alternatives to the Traditional: How Professors Teach and How Students Learn* (1972). In that short book he examines current teaching practices in the light of the information derived from research on teaching and learning. In it he suggests that new questions must be asked, particularly by teachers, about how learning in colleges and universities should be designed.

In *On College Teaching*, he eschews the temptation to survey various new and old teaching practices on his own, and has gathered a number of dedicated and accomplished practitioners of the craft of teaching to explain and criticize various useful approaches to college teaching. While the book is a delight to read from cover to cover, it also is a useful small reference in which college teachers may explore single techniques which they might like to try. Those who find the current educational jargon mystifying will appreciate the care with which Milton and his colleagues generally adhere to standard English.

Chapter One, "Clarifying Objectives" by Robert M. Barry, wisely focusses on learning objectives and their importance in clarifying — for both student and teacher — the direction of course and classroom activities. Barry, a professor of philosophy, makes his point by relating an experience which he had in one of his classes and which pointed out to him the importance of setting explicit objectives. While he does not explain how to write them, he does identify three guidelines for their construction: (1) Instructors should write their own, (2) in collaboration with their students, (3) recognizing that the development of objectives continues throughout the course. While the telling of the tale takes rather more time than might be necessary, it may convince teachers, especially in the arts and humanities, that objectives need not limit either the teacher or the student.

John Satterfield tackles "Lecturing" in Chapter Two and raises the practice out of its current state of disrepute. He suggests rightly that it is probably impossible for the teacher to make every lecture a masterpiece, but we should continue to try. Of particular interest (and amusement) is his admonishment to all to make a "conscious, intense, everlasting effort to use language well."

In the late sixties, classroom discussion emerged as the panacea for all the wrongs of large, impersonal lectures. However, no educational technique is more difficult for the teacher to master. In Chapter Three,

### Broad brush approach

is not her view of Canada, a country whose time has run out?

June Callwood has presented an interesting picture of Canada, but is it a true and accurate portrait? No, it is not and that is the unfortunate downfall of this book. The author has attempted to be controversial and to challenge the reader's concepts of Canada and Canadians. There is nothing wrong with this. The problem is that she has tackled a broad subject and in so doing has missed the details, a fact which hinders the reader's opportunity to grasp the major purpose of the work, which is to argue that, "Canadians are not Americans who live in a colder climate: they are different people". Callwood's broad brush approach has prevented her from completing the task she set for herself.

Agar Adamson is with the Department of Political Science at Acadia University.

## Offers variety of instructional techniques

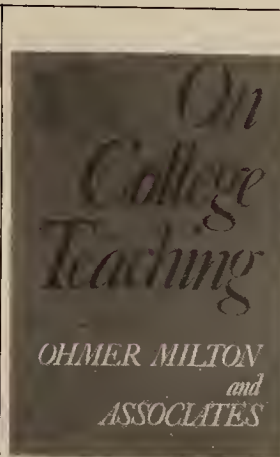
by Bruce P. Squires

"Leading Discussions", Patricia W. Barnes-McConnell demonstrates that not only has she mastered the technique, but also she can explain it in considerable detail. Any teacher venturing to use classroom discussion will benefit immeasurably from reading this chapter carefully. In spite of the seeming "looseness" of discussion groups, they must be designed and orchestrated impeccably to be effective. Better to give a mediocre lecture than lead a fruitless discussion!

Chapter Four, "Classroom Testing," explains clearly the enormous problems of classroom testing and how to solve them. Ohmer Milton identifies the differences between testing and grading — two processes which many instructors cannot distinguish. He also reminds us of the effect that tests have on the students and their learning. No matter how lofty our objectives, students tend to learn only what our tests measure. The latter part of this chapter gives some very useful tips for improving the quality of testing.

C.R. Carlson follows up on testing with a description of the qualities and importance of feedback to students, be it after an answer in the classroom, after some performance in the laboratory, or after a test. He makes it clear, however, that feedback is not merely grading, but involves authoritative information which will reinforce or modify a student's performance. He describes a number of techniques of giving useful feedback to students.

William J. Schiller and Susan Markle



describe the Personalized System of Instruction (PSI), identifying the five features of the techniques as advocated by its originator, Fred S. Keller. They are careful to point out that PSI or its variants constitute a data-based approach to instruction. They also explain that the effort involved to implement a PSI course is heavy at first, but becomes considerably less in successive offerings. Of particular interest

is the concept of *mastery* which is an essential component of PSI and which requires that students be allowed to progress at their own pace through a course. They give some basic lessons in how to develop, manage, and fine tune a PSI course.

Alfred Bork outlines briefly Computer Assisted Learning (CAI), recognizing that, while this instructional technique is rarely used in university teaching now, it clearly will become a major teaching or learning device in the future. In Chapter Seven, Bork explains some of the basics of CAI, its language, programs, and how it may be used in the management of instruction. He identifies some of the more important projects in CAI which are currently underway. Unfortunately, this chapter is out of date now because of the dramatic changes which have occurred in the field in the past three years.

Contract Learning, the topic of Chapter Eight, is explained by Thomas Clark, director, Center for Individualized Education, Empire State College. The process responds primarily to individual differences in students and is, in that sense, student-centred. He outlines the eight elements required for the preparation of individualized instruction and identifies the role of the member of faculty in the negotiation and management of contract based learning.

It seems peculiar that the concept of competency-based education should be assigned a chapter of its own because, as Gary A. Woditsch explains, it really implies clarity of instructional goals and relevance of the assessment of student learning. Thus the concept should transcend all learning activities no matter what the technique of teaching.

Case studies, simulation/gaming and field experiences are described in Chapters Ten through Twelve and provide useful descriptions of techniques for making instruction relevant to the students' career ambitions. In each case, as before, the techniques depend upon the objectives of the program and their use of techniques which directly reflect these objectives. In each case, the importance of the instructor's role and of "debriefing" is underlined. These three chapters serve as excellent primers for the techniques described — but primers only.

Chapter Thirteen, by Milton R. Stern, considers some of the special problems or features related to teaching the increasing number of students who are "older", by virtue of their returning to the classroom after sometimes considerable time away from the formal educational system. He explains why they are returning, the problems that they face and those characteristics which make them different from our usual students. He also suggests that we, as teachers, cannot get away with some of the things we do to regular students.

Audrey D. Landers outlines in Chapter 14 some of the features of evaluation of teachers, and suggests that we must gather information from a variety of sources in order to obtain a clear understanding of a teacher's worth. In spite of Milton's explanation for including this topic, it seems somewhat out of place and is too sketchy to be of value.

Finally, Milton summarizes and editorializes on what he and his colleagues have written. In it he gives useful additional references for further reading. He reminds us that he hopes that teachers will try a variety of the techniques which have been described rather than choosing only one, and that what teachers do in the informal settings with their students is equally as important as what they do in the classroom.

*On College Teaching* is a useful short reference on a variety of educational techniques and styles. While it may not identify all the features of any one educational technique, it does provide a useful display of our classes and, more importantly, our students' learning.

Bruce Squires is the Director of the Office of Health Sciences Educational Development at the University of Western Ontario.



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Fonctions: Le Département de mathématiques et de physique offre un nouveau programme spécialisé de 1er cycle en informatique. En plus de l'enseignement, le candidat choisi sera appelé à participer au développement du secteur informatique et à collaborer à la formation d'un groupe de recherche en informatique.  
Qualifications: Doctorat ou formation équivalente; intérêt pour la recherche.  
Communiquer avec: Monsieur Thomas Richard, directeur  
Département de mathématiques et de physique  
Faculté des sciences et de génie

### MANAGEMENT

Fonctions: Enseignement et recherche aux niveaux 1er et 2e cycles.

### Qualifications:

Communiquer avec

Ph.D. ou l'équivalent ou maîtrise avec expérience dans le domaine.  
Monsieur Norman Roy, doyen  
Faculté d'administration

### MARKETING

Fonctions:

Qualifications:

Communiquer avec

Enseignement et recherche aux niveaux 1er et 2e cycles.

Ph.D. ou l'équivalent ou maîtrise avec expérience dans le domaine.  
Monsieur Norman Roy, doyen  
Faculté d'administration

### MATHEMATIQUES

Fonctions:

Qualifications:

Communiquer avec

Enseignement au niveau du baccalauréat et recherche

Ph.D. ou l'équivalent. Intérêt en mathématiques appliquées, en particulier en informatique ou en statistiques ou en recherche opérationnelle. Les candidats avec intérêt dans les autres disciplines des mathématiques seront aussi considérés.  
Monsieur Thomas Richard, directeur  
Département de physique et de mathématiques  
Faculté des sciences et de génie

### MUSIQUE

Fonctions:

Qualifications:

Communiquer avec

Enseignement de matières théoriques et de composition musicale au 1er cycle. Contribution soit dans l'enseignement et l'histoire de la musique et/ou d'un instrument, soit diriger ou superviser des ensembles de musique contemporaine. Le professeur doit être actif en composition musicale et/ou en recherche.

Ph.D. ou l'équivalent. Les candidats détenant la maîtrise avec expérience seront considérés.  
Monsieur Martin Waltz, directeur  
Département de musique  
Faculté des arts

### PHYSIQUE (Postes temporaires)

Fonctions:

Qualifications:

Communiquer avec

Enseignement aux niveaux du baccalauréat, de la maîtrise et recherche.

Ph.D. ou l'équivalent. Intérêt dans la physique du solide, ou la physique théorique ou l'application de micro-ordinateurs en physique. Les candidats avec intérêts dans les autres disciplines de la physique seront aussi considérés.  
Monsieur Thomas Richard, directeur  
Département de physique et de mathématiques  
Faculté des sciences et de génie

### SCIENCE POLITIQUE

Fonctions:

Qualifications:

Communiquer avec

Enseignements et recherche au Département de science politique.

Ph.D. ou l'équivalent et de préférence une expérience dans l'enseignement universitaire.  
Le Directeur  
Département de science politique  
Faculté des sciences sociales

## CARLETON UNIVERSITY SCHOOL OF JOURNALISM

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- Reporting instructor with extensive experience as a working journalist and university degree.
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G.S. Adam, Director  
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K1S 5B6

## CAUT ACPU

### Status of Women and Academic Librarians Committees

The CAUT solicits nominations for openings on these Committees commencing July 1, 1982. Nominations together with the written agreement of the candidate to serve should be sent by March 31, 1982 to Israel Unger, Chairman, Elections and Resolutions Committee, CAUT, 75 Albert St., Suite 1001, Ottawa, Ontario K1P 5E7.

### Comité du statut de la femme professeur et Comité des bibliothécaires universitaires

L'ACPU sollicite des candidatures à l'égard des postes à pourvoir à ces comités à compter du 1er juillet 1982. Les candidatures, accompagnées du consentement par écrit des candidats à exercer leur charge, doivent être envoyées pour le 31 mars, 1982 à Israël Unger, président, Comité des élections et résolutions, ACPU, 75, rue Albert, porte 1001, Ottawa, Ontario K1P 5E7.



# VACANCIES . POSTES VACANTS

## Canadian Government Immigration Requirements

A Canadian government directive received after this issue's deadline requires that all advertisers for academic positions include the following statement in their advertisement: In accordance with Canadian government Immigration requirements, this ad is directed to Canadian citizens and permanent residents.

## ADMINISTRATIVE POSITIONS

**UNIVERSITY OF OTTAWA.** Faculty of Health Sciences. School of Human Kinetics. Department of Physical Education. Applications are invited for the position of Chairman of the Department effective as of July 1, 1982. The Department has 17 full-time Members, who are responsible for undergraduate courses in their specialty and a graduate programme leading to the M.P.E. degree. Applicants must have a doctoral degree, an established record in research and experience in teaching. Enquiries and applications, which will be treated in confidence, should be addressed to: G. Hetenyi, M.D., Ph.D., Vice-Dean, Faculty of Health Sciences, University of Ottawa, 275 Nicholas Street, Ottawa, Ontario, K1N 9A9. The closing date for applications is April 1, 1982.

**UNIVERSITÉ D'OTTAWA.** Faculté des sciences de la santé. La Faculté des sciences de la santé de l'Université d'Ottawa est à la recherche d'un directeur pour le département d'éducation physique au sein de l'École des sciences de l'activité physique. Le poste doit être comblé le 1er juillet 1982. Le département est composé de 17 professeurs à plein temps qui ont la responsabilité des cours de premier cycle ainsi que ceux au niveau des études graduées conduisant à un M.P.E. Le postulant doit posséder un doctorat et avoir un dossier établi en recherche aussi bien que dans l'enseignement. Toutes requêtes ou demandes doivent être soumises à: Dr. G. Hetenyi, M.D., Ph.D., Vice-Dean, Faculté des sciences de la santé, Université d'Ottawa, 275 rue Nicholas, Ottawa, K1N 9A9 avant le 1er avril, 1982.

**MOUNT ALLISON UNIVERSITY.** Department of Psychology. Head, Mount Allison University is seeking applications and nominations for the position of Head of the Department of Psychology. The Department at Mount Allison consists of seven full-time members and offers undergraduate programmes leading to a B.C. or B.Sc. Degree. The Department has new modern facilities. The successful applicant will be expected to provide strong leadership in the development and administration of the Department's academic programmes, which are currently under a review. The applicant should have administrative skills and a strong record in scholarship and teaching. Applications and nominations should be sent as soon as possible to Dr. John F. Read, Dean, Department of Psychology, Mount Allison University, Sackville, New Brunswick, E0A 3C0. It is hoped that an appointment to take effect July 1, 1982 will be made early in the new year.

**UNIVERSITY OF OTTAWA.** Department of Psychology. Director, Child Study Centre. The Child Study Centre is an internal training unit of the School of Psychology of the University of Ottawa. Its goal is to serve as a training and research centre while providing highly qualified assistance and treatment to English and French speaking children with emotional and learning difficulties. The Centre is subsidized partially by the Ministry of Community and Social Services of Ontario by whom it is licensed as a residential treatment centre. It offers a complete school programme. Activities continue throughout the year and include a

summer programme. While up to sixteen children are in residence, thirty additional children receive day care. A small outpatient service is also provided. The centre is housed in a modern six-storey building comprising a residence, classroom facilities, play area, therapy area, gymnasium and a cafeteria. The position of Director is also a tenure track position in the School of Psychology with academic rank. The qualifications are: a doctorate in Psychology, several years of teaching and research experience in clinical-child psychology, experience in administration, and competence in English and French. In any case, candidates should be Registered Psychologists in the Province of Ontario or meet the requirements for registration. Salary depends on qualifications and experience and follows the scale of the University of Ottawa. Applications should be received before the end of February 1982 and should be accompanied by a curriculum vitae as well as names and addresses of four referees. Applications and requests for information should be addressed to: Dr. Joseph De Koninck, Director, School of Psychology, University of Ottawa, Ottawa, Ontario, Canada, K1N 6N5. Canadian immigration regulations require the University to give preference to Canadian Citizens and landed immigrants of Canada.

**UNIVERSITÉ D'OTTAWA.** École de Psychologie. Directeur, Centre d'Étude de l'Enfant. Le Centre d'Étude de l'Enfant est une unité interne d'entraînement de l'École de Psychologie de l'Université d'Ottawa. Sa mission principale est de servir de centre d'entraînement et de recherche tout en offrant un traitement et de l'aide hautement qualifiée à des enfants francophones ou anglophones affectés de troubles émotifs et d'apprentissage. Le Centre offre un programme scolaire et ses activités se poursuivent durant toute l'année. Jusqu'à 16 enfants peuvent être gardés en résidence, et 30 autres enfants peuvent être inscrits aux programmes de jour. Le Centre opère en partie grâce à une subvention du Ontario Ministry of Community and Social Services duquel il est licencié comme centre résidentiel de traitement. Il est logé dans un édifice moderne de six étages comprenant une résidence, une école, des salles de jeux, des salles de thérapie, un gymnase et une cafétéria. Le poste de directeur est aussi un poste de professeur régulier au rang d'agréé ou de titulaire au sein de l'École de Psychologie. Les exigences sont: le doctorat en psychologie, une expérience substantielle dans l'enseignement et la recherche en psychologie clinique de l'enfant, de l'expérience en administration, et une maîtrise du français et de l'anglais. Dans tous les cas, le(a) candidat(e) devrait être psychologue enregistré de l'Ontario ou remplir les exigences pour le devenir. Le salaire dépendra de l'expérience et de la compétence et sera déterminé en fonction des échelles en cours à l'Université d'Ottawa. Les candidatures devraient être soumises avant la fin février 1982, et être accompagnées d'un curriculum vitae ainsi que des noms et adresses de quatre référents. Toute demande devrait être adressée à: Dr. Joseph De Koninck, Directeur, École de Psychologie, Université d'Ottawa, Ottawa, Ontario, Canada, K1N 6N5. La loi de l'immigration exige que l'Université donne

## CAUT ADVERTISING POLICY AND CENSURE

CAUT will carry advertisements from censured universities at the first and second stages of censure only. CAUT refuses ads from universities at the third stage of censure because the Council explicitly recommends that members not take positions at an institution at this stage of censure.

## CAUT Bulletin Advertising Deadlines

April issue — February 26, 1982  
May issue — March 26, 1982

June issue — April 30, 1982

préséance aux candidatures de citoyens canadiens et d'immigrants reçus.

**DALHOUSIE UNIVERSITY.** Faculty of Health Professions. Director of the School of Nursing. Graduates in nursing who wish to take a leading role in the future direction of university nursing education and research and in the development of stronger ties with nursing practice are invited to apply for the position of Director of the School of Nursing, Dalhousie University. The School offers a two year Master of Nursing degree with thesis, B.N. degree for basic and post R.N. students and a diploma in Outpost and Community Health Nursing. A Nursing Research and Development Fund has reached its half-way target. Cross-appointments of Directors of Nursing Services with the School have been established. Space has been assigned for nursing research in a large new teaching hospital within ten minutes' walk of the School. Work on the new facility for the School of Nursing is to begin immediately. The appointment will be from July 1, 1982 or by arrangement for a five year or lesser period. Up to two days a week will be allowed for the Director to continue research or clinical practice. Assistance in the development of administrative skills will be available as will administrative support within the School. Only Canadian citizens or landed immigrants will be considered for this position. Please write for further information to: Dr. M.H. Tan, Chairman, Search Committee for Director of the School of Nursing, Faculty of Health Professions, Dalhousie University, Halifax, Nova Scotia, Canada, B3H 4H7, Telephone: (902) 424-3684.

**MCMASTER UNIVERSITY.** Accounting. Distinguished Professorial Chair in Accounting. It is expected that the holder of the Distinguished Professorial Chair will have an established record as a recognized scholar in accounting. As a senior academic appointee, the holder will be expected to provide leadership in scholarly research activities and in the development of programmes. A Ph.D. or DBA, with teaching and research experience, is required. Salary will be commensurate with the nature of this distinguished position and is expected to exceed that of most senior academic appointments in business. The appointment date is open; however, July 1, 1982 is preferred. Applications should be mailed to: Dr. A.Z. Szendrovits, Dean, Faculty of Business, McMaster University, 1280 Main Street West, Hamilton, Ontario L8S 4M4.

**UNIVERSITY OF SASKATCHEWAN.** College of Medicine. The College of Medicine, University of Saskatchewan, is seeking applications for the position of Head, Department of Physiology. Associated with the Headship will be a tenure-track academic appointment. The successful candidate will be expected to provide administrative direction to a Department consisting of approximately ten faculty and a similar number of support staff, to participate in the teaching program, and to provide academic leadership in the areas of undergraduate teaching, graduate teaching, and research. The appointee will be at a level commensurate with qualifications and experience. Please send enquiries or applications (including a curriculum vitae and the names of three referees) to Dean R.G. Murray, College of Medicine, B103 Health Sciences Building,

University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0. Applications are welcome until appointment is made.

**MCGILL UNIVERSITY.** The Royal Victoria Hospital, Medical Oncology. Director. The Royal Victoria Hospital of McGill University seeks a medical oncologist for the post of director. Applications are invited from physicians trained in internal medicine and solid tumour oncology who have at least 5 years experience beyond postgraduate training. A background in clinical or basic research in oncology is required and candidate with proven research abilities will have preference. Appointment and salary will be commensurate with academic accomplishment and experience. The responsibilities will include supervision and participation in patient care programs and resident training programs in clinical oncology at the hospital as well as participation in teaching and research program of the McGill Cancer Centre. Only Canadians or Landed Immigrants to Canada need apply for this position. Send curriculum vitae and the names of three references to: Dr. Roger Hand, Chairman, R.V.H. Medical Oncology Search Committee, McGill Cancer Centre, 3655 Drummond Street, Montreal, Quebec, H3G 1Y6.

**UNIVERSITY OF ALBERTA.** Department of Ophthalmology. Chairman and Head, Department of Ophthalmology, University of Alberta, Edmonton, Alberta. Applications and nominations are invited for the position of Chairman of the Department of Ophthalmology, University of Alberta and Head of Ophthalmology, University of Alberta Hospital. In addition to a full residency training programme the department presently provides a revision of clinical and technical services to resident ophthalmologists. The in-patient services of the department will shortly move into facilities in the just completed W.C. MacKenzie Health Sciences Centre, whilst the academic, teaching and out-patient services are planned to be revised to clinical and academic space. Opportunities also arise for innovative developments in the relation to the Alberta Heritage Foundation for Medical Research. The University of Alberta is an equal opportunity employer but in accordance with Canadian immigration regulations, Canadian citizens and permanent residents will be given preference. Applications and nominations should be made in confidence to: Dean D.F. Cameron, Faculty of Medicine, University of Alberta, 13-117 Clinical Sciences Building, Edmonton, Alberta, T6G 2G3.

**UNIVERSITY OF SASKATCHEWAN.** Department of Obstetrics and Gynecology. Head, Department of Obstetrics and Gynecology. The College of Medicine, University of Saskatchewan, is seeking applicants for the above full-time academic appointment. Interested parties may contact Dean R.G. Murray, College of Medicine, B103 Health Sciences, Saskatoon, Sask. S7N 0W0, for details of the position.

**UNIVERSITY OF MANITOBA.** Department of Pediatrics. Head. The Department of Pediatrics, University of Manitoba, and the St. Boniface General Hospital, Winnipeg, invite applications for the post of Head of Pediatrics at the Hospital. Applicants should have extensive training in Pediatrics and hold, or be eligible for, Royal College certification in Pediatrics or its equivalent. Demonstrated competence in teaching, research, and administration is also required. The St. Boniface Hospital is one of two major teaching hospitals in the Province of Manitoba. Responsibilities will include administrative and co-ordination of the Department of Pediatrics including clinical care, undergraduate and postgraduate teaching and research. Salary commensurate with qualifications and experience. Both men and women are invited to apply. In accordance with Canadian Employment and Immigration Policy consideration in the first instance will be given only to Canadian citizens and permanent residents. Applications and full curriculum vitae should be sent to: Dr. J.C. Haworth, Professor and Head, Department of Pediatrics, University of Manitoba, 685 Bannatyne Avenue, Winnipeg, Manitoba, R3E 0W1.



## ACCOUNTING

**THE UNIVERSITY OF WESTERN ONTARIO.** Faculty of Social Science. Applications are invited for faculty positions in accounting. Starting date July 1, 1982. Rank and salary will depend on qualifications and experience. A post-graduate degree and/or a professional accounting designation is required. Limited-term positions are available for candidates who have not yet undertaken graduate study. A post-graduate degree is required for career positions. The ability to teach well is required for all positions. A strong interest in research is desirable. Duties include research and teaching in one or more of the following areas: intermediate accounting, advanced accounting, cost and management accounting, taxation and law. Applications (with Curriculum Vitae and the names of three referees) should be sent to Professor J.H. Stevenson, Chair, Department of Secretarial and Administrative Studies, Faculty of Social Science, Middlesex College, The University of Western Ontario, London, Ontario, N6A 5B7. Applications will be accepted until the positions are filled. The University encourages both women and men to apply for these positions. Positions are subject to the availability of funds. Canadian Immigration regulations require that Canadians and Landed Immigrants be given preference.

**CARLETON UNIVERSITY.** School of Commerce. Accounting. Applications are invited to fill faculty positions in accounting. Rank commensurate with experience and qualifications. Excellent working conditions. Applications should be sent to Dr. A.J. Ballett, Director, School of Commerce, Carleton University, Ottawa, Ontario K1S 5B6. Starting July 1, 1982. Positions are subject to budgetary approval.

**UNIVERSITÉ D'OTTAWA.** Faculté d'Administration. Comptabilité. Poste à plein temps en comptabilité disponible le 1er juillet 1982. Les candidats(es) espérant obtenir la permanence devront posséder un doctorat ou être près de le terminer. Rang et salaire établis en fonction des qualifications et états de service. Enseignement au niveau du 2e cycle et au niveau du 1er cycle et recherche. Le bilinguisme (français et anglais) serait un atout. Tous les cours sont offerts dans les deux langues officielles. Les demandes doivent être envoyées au plus tard le 5 mars 1982 à Dr. Eric P. Lande, C.A., Coordonnateur, Comptabilité, Faculté d'Administration, Université d'Ottawa, 135 rue Wilbrod, Ottawa, Ontario, K1N 9B5. N.B.: Cette offre est sans engagement formel jusqu'à confirmation des décisions nécessaires en matière d'allocation des crédits. Les demandes émanant des candidat(es) en possession d'une autorisation légale d'occuper au Canada un emploi rémunéré seront envisagées en priorité.

**UNIVERSITY OF OTTAWA.** Faculty of Administration. Accounting. Faculty positions in Accounting starting July 1, 1982. Tenure-track appointments require Ph.D. degree in hand or near completion. Rank and salary, open to negotiation, commensurate with experience and qualifications. Applicants should have a strong commitment to teaching and an interest in conducting research. Bilingualism (English and French) would be an asset. All courses at both the undergraduate and graduate levels are offered in English and French. Send résumés before March 5, 1982 to Dr. Eric P. Lande, C.A., Coordinator, Accounting, Faculty of Administration, University of Ottawa, 135 Wilbrod Street, Ottawa, Ontario, K1N 9B5. Note: This offer of position is subject to the availability of funding. Applications from Canadian citizens, landed immigrants and others eligible for employment in Canada at the time of application will be given priority.

**UNIVERSITY OF TORONTO.** Accounting. Lecturer, Assistant Professor, or Associate Professor in the tenure stream. Ph.D. completed or in progress. Teaching 6 hrs. per week in financial and/or management accounting. Salary competitive, commensurate with teaching experience and research record. Applications along with a curriculum vitae should be addressed to Professor W. Smielauskas, Commerce and Finance, Department of Political Economy, M5S 1A1, Canada. Starting July 1982. Closing date is February 28, 1982. All positions pending budget approval.

**UNIVERSITY OF MANITOBA.** Accounting. Rank open. Doctorate in hand or near completion. Undergraduate and graduate teaching in one or more of the following areas: financial accounting, managerial accounting, information systems, taxation and auditing. Salary: fully competitive and will depend on qualifications, experience

and publications record. Apply: Dr. John S. McCallum, Acting Head, Department of Accounting and Finance, Faculty of Administrative Studies, University of Manitoba, Winnipeg, Manitoba, R3T 2N2. Starting: July 1, 1982. Closing Date: when positions filled. The University encourages applications from women and men, and especially from Canadian citizens, permanent residents and others eligible for employment in Canada at the time of application.

## ACTUARIAL MATHEMATICS

**UNIVERSITY OF MANITOBA.** Management Science. Department of Actuarial and Business Mathematics. Full-time position at the Assistant Professor level. Position requires teaching of undergraduate and graduate courses. Specialization in Management Science/Operations Research, with background in probabilistic models preferred. Persons holding Ph.D. or equivalent and with demonstrated competence in teaching and research given preference. Industrial experience desirable. Salary in range up to floor of Associate Professor level, currently at \$28,463. Both men and women are encouraged to apply. The University encourages applications from women and men, and especially from Canadian citizens, permanent residents, and others eligible for employment in Canada at the time of application. Inquiries and applications, including a complete curriculum vitae and the names of three referees should be sent to Professor E.R. Vogt, Department of Actuarial and Business Mathematics, Faculty of Administrative Studies, University of Manitoba, Winnipeg, Manitoba, R3T 2N2. Closing date for applications is March 1, 1982.

**UNIVERSITY OF WATERLOO.** Actuarial Mathematics. Applications are invited for a faculty position in actuarial science. Starting date July 1, 1982. A post-graduate degree, associate/ship in the Society of Actuaries, and the ability to teach and do research are required, and additional academic or professional qualifications are desirable. Duties include undergraduate and graduate teaching and research. Send curriculum vitae and arrange for three letters of reference to be sent to Dr. J.F. Lawless, Chairman, Department of Statistics, University of Waterloo, Waterloo, Ontario N2L 3G1. Subject to availability of funds. Canadian Citizens and Landed Immigrants will be given preference.

## ADMINISTRATIVE STUDIES

**BROCK UNIVERSITY.** School of Administrative Studies. Applications are invited for teaching positions in the School of Administrative Studies in the following areas: Management, Accounting, Production and Marketing. A Ph.D. in progress, or the equivalent is preferred. Salary and rank will be commensurate with qualifications and experience. An application, including a curriculum vitae and the names of three referees, should be submitted to J.R. Hanrahan, Director, School of Administrative Studies, Brock University, St. Catharines, Ontario, L2S 3A1.

**UNIVERSITY OF REGINA.** Administrative Studies. Applications are invited for faculty positions in the following areas: accounting, finance, general management/policy, and marketing. A Ph.D./D.B.A. is preferred, but an M.B.A./M.Sc. plus a professional accounting designation will be considered for the accounting positions; an appropriate masters degree plus significant experience will be considered for the other positions. Appointment may be tenure track or term depending upon qualifications. Salary is competitive. Preference will be given to citizens and legal residents of Canada. This is an opportunity for professors who would like to work in an open interdisciplinary environment with good opportunities for professional involvement. Appointments effective July 1, 1982 or by arrangement. Interested candidates should send their c.v. to Murray R. Hutchings, A/Dean, Faculty of Administration, University of Regina, Regina, Saskatchewan, S4S 0A2. Tel. (306) 584-4162.

**THE UNIVERSITY OF WESTERN ONTARIO.** Faculty of Social Science. Applications are invited for faculty positions in the Administrative Office Management Studies Program. Starting date July 1, 1982. Rank and salary will depend on qualifications and experience. A post-graduate degree (or registration in a graduate program) and the

ability to teach and do research are required. Additional academic or professional qualifications and experience are desirable. Duties include research; teaching in at least two of the following areas: administrative management and procedures, business law, introduction to communication, communication theory, administrative information systems, organizational behaviour, human relations, word processing, records management, decision analysis, Pitman shorthand. Applications (with Curriculum Vitae and the names of three referees) should be sent to Professor J.H. Stevenson, Chair, Department of Secretarial and Administrative Studies, Faculty of Social Science, Middlesex College, The University of Western Ontario, London, Ontario, N6A 5B7. Applications will be accepted until the position is filled. Positions are subject to the availability of funds. Canadian Immigration regulations require that Canadians and Landed Immigrants be given preference.

**YORK UNIVERSITY. ATKINSON COLLEGE.** Department of Administrative Studies. Applications are invited for two tenure-stream posts in the Department of Administrative Studies, which offers the Degree of Bachelor of Administrative Studies (Ordinary and Honours). These are Full-Time Faculty posts in Atkinson College which offers part-time programmes for students pursuing undergraduate degrees in Administrative Studies, Arts and Science in the University. Preference will be given to candidates qualified in the areas of (1) Marketing and (2) Finance. Further preference will be given to Canadians and Landed Immigrants. Possession or near completion of a doctoral degree or equivalent qualification will be of advantage. The making of the appointments and the rank and salary at which they will be offered, are conditional on budgetary approval being granted. Applications will be accepted until the posts are filled. A curriculum vitae and the names of three referees should be sent to Dr. V.S. MacKinnon, Chairman, Department of Administrative Studies, York University, Atkinson College, 4700 Keele Street, Downsview, Ontario M3J 2T7.

**TRENT UNIVERSITY.** Administrative and Policy Studies. Subject to budgetary approval, a tenure stream appointment at the assistant or associate level to teach accounting and business policy. The successful candidate will be expected to be active in research. Please submit a curriculum vitae and references to I.D. Chapman, Director, Administrative and Policy Studies, Trent University, Peterborough, Ontario, K9J 7B8.

## ANTHROPOLOGY

**MOUNT SAINT VINCENT UNIVERSITY.** Sociology and Anthropology. Mount Saint Vincent University, Department of Sociology and Anthropology invites applications for a full-time appointment in cultural anthropology commencing July 1, 1982. Qualifications: Ph.D. preferred with some teaching experience. Areas are open but particular attention will be given to candidates with specialization in Canadian Indigenous People. Rank and salary in accordance with qualifications and experience. Send curriculum vitae and the names of three referees to Dr. Susan Clark, Dean of Human and Professional Development, Mount Saint Vincent University, Halifax, Nova Scotia, B3M 2J6.

**THE UNIVERSITY OF WESTERN ONTARIO.** Department of Anthropology. Applications are invited to fill a limited term and/or leave replacement position for a social anthropologist at the rank of Lecturer or Assistant Professor. Duties include teaching introductory anthropology and graduate courses in social anthropology. Some teaching experience as well as an interest in symbolic anthropology are desirable. Salary commensurate with experience. Subject to availability of funds, this position will be available beginning July 1982. Please address all enquiries to the Chairman, Department of Anthropology, The University of Western Ontario, London, Ontario Canada N6A 5G2. Canadian Immigration regulations require that Canadians and Landed Immigrants be given preference.

**UNIVERSITY OF TORONTO. ERINDALE CAMPUS.** Anthropology. The following one-year leave replacement position on the Erindale Campus, University of Toronto, will be open, subject to budgetary approval, commencing July 1, 1982: 1. Physical Anthropologist, full-time, Assistant Professor or Lecturer to teach undergraduate courses in Human Origins, Primate Biology, and the

Biology of Sexual Differences. Course load, two and a half. 2. Physical Anthropologist, full-time, Assistant Professor or Lecturer level, to share the teaching of undergraduate courses in Introductory Physical Anthropology, Skeletal Biology, and Population Genetics. Course load, one and a half. 3. Social/Cultural Anthropologist, full-time, Assistant Professor or Lecturer level, to teach undergraduate courses in Religion, Field Methods, Canadian Native Peoples, and Comparative Sex Roles. Course load, two and a half. Applicants with Ph.D. preferred. Salary commensurate with experience. Please send applications including a detailed curriculum vitae and the names and addresses of three references to the Chairman, Department of Anthropology, University of Toronto, Toronto, Ontario, M5S 1A1, by March 31, 1982.

**UNIVERSITY OF TORONTO.** Anthropology. Associate or Assistant Professor. Possible tenure-line or multi-year (budget permitting) limited term appointment (contractually limited term appointment (budget permitting) Ph.D. and publications required for Associate Professor, Ph.D. required for Assistant Professor. Demonstrated competence in research and teaching. Social/Cultural Anthropologist, to undertake undergraduate teaching, including introductory courses, and graduate teaching and supervision, in areas of Canadian Indian and Inuit ethnography, social and economic aspects of change, contemporary social and economic issues, social and cultural anthropological theory. Preference will be given to candidates with Canadian research. Salary: At least base salary for Assistant Professor (currently \$20,500). Send enquiries, curriculum vitae, and names of three referees to Dr. M.R. Klein, Chairman, Department of Anthropology, University of Toronto, Toronto, Ontario, M5S 1A1. Starting July 1, 1982. Application deadline: March 1, 1982.

**UNIVERSITY OF TORONTO.** Anthropology. Assistant Professor. Multi-year contractually-limited term appointment (budget permitting). Ph.D. required; demonstrated competence in research and teaching. Physical Anthropologist to teach components of introduction to Anthropology, Introductory physical anthropology, and aspects of human biology and human adaptation in the undergraduate programme. Some graduate teaching possible in areas of specialization. Preference will be given to candidates active in Canadian research. Salary: At least base salary for Assistant Professor (currently \$20,500). Send enquiries, curriculum vitae, and names of three referees to Dr. M.R. Klein, Chairman, Department of Anthropology, University of Toronto, Toronto, Ontario, M5S 1A1. Starting July 1, 1982. Application deadline: March 1, 1982.

**UNIVERSITY OF TORONTO.** Anthropology. Assistant Professor. Multi-year contractually-limited term appointment (budget permitting). Ph.D. required; demonstrated competence in research and teaching. Archaeologist to teach archaeological component of Introduction to Anthropology, Introduction to New World Archaeology, and specific New World area, and problem courses in the undergraduate programme. Some graduate teaching, emphasizing archaeology of Canada. Preference will be given to candidates active in Canadian research. Salary: At least base salary for Assistant Professor (currently \$20,500). Send enquiries, curriculum vitae, and names of three referees to Dr. M.R. Klein, Chairman, Department of Anthropology, University of Toronto, Toronto, Ontario, M5S 1A1. Starting July 1, 1982. Application deadline: March 1, 1982.

**UNIVERSITY OF TORONTO.** Department of Anthropology. Assistant Professor. Contractually-limited term appointment, one-year leave replacement (budget permitting). Ph.D. required; demonstrated competence in research and teaching. Social/Cultural Anthropologist, to teach some of the following undergraduate courses: Introductory Social/Cultural anthropology, social evolution or social change, the anthropology of sex roles, Mediterranean society, urban anthropology, Latin America, ecological or economic anthropology. Salary: At least base salary for Assistant Professor (currently \$20,500). Send enquiries, curriculum vitae, and names of three referees to Dr. M.R. Klein, Chairman, Department of Anthropology, University of Toronto, Toronto, Ontario, M5S 1A1. Starting July 1, 1982. Application deadline: March 31, 1982.

**UNIVERSITY OF TORONTO.** Anthropology. The following one-year leave replacement positions on the Erindale Campus, University of Toronto, will be open, subject to budgetary approval, commencing July 1, 1982: (1) Physical Anthropologist, full-time, Assistant Professor or Lecturer level, to



teach undergraduate courses in Human Origins, Primate Biology, and the Biology of Sexual Differences, Course load, two and a half. (2) Physical Anthropologist, half-time, Assistant Professor or Lecturer level, to share the teaching of undergraduate courses in Introductory Physical Anthropology, Skeletal Biology, and Population Genetics. Course load, one and a half. (3) Social-Cultural Anthropologist, full-time, Assistant Professor or Lecturer level, to teach undergraduate courses in Religion, Field Methods, Canadian Native Peoples, and Comparative Sex Roles. Course load, two and a half. Applicants with Ph.D. preferred. Salary commensurate with rank. Please send applications including a detailed curriculum vitae and the names and addresses of three references to the Chairman, Department of Anthropology, University of Toronto, Toronto, Ontario, M5S 1A1, by March 31, 1982.

## ARCHITECTURE

**UNIVERSITY OF WATERLOO.** School of Architecture. Applications are invited from persons with appropriate academic and professional qualifications for the post of either Assistant Professor at a minimum salary of \$21,900 or Associate Professor at a minimum of \$28,400. The School of Architecture has two fully recognized full-time courses leading to a B.E.S. pre-Architecture degree and a Bachelor of Architecture degree based on the co-operative system of education. The programme is comprised of four theme areas: a) Systems and Measures b) Ecology of Cultural and Architectural Design. The successful applicant will be required to teach in the Design theme as studio master according to the needs of the School and to provide a course in one of the other theme areas. Some teaching experience is an advantage though not essential. The duties will also include administrative tasks and the pursuit of scholarly and professional interests. Canadian Citizens and Landed Immigrants will be given preference. Detailed application (2 copies) including a curriculum vitae and naming three referees should be forwarded by mail as soon as possible to: School of Architecture, Faculty of Environmental Studies, University of Waterloo, Waterloo, Ontario N2L 3G1. Applications will be accepted no later than April 30, 1982. Appointment to commence Sept. 1, 1982.

## ART/ART HISTORY

**UNIVERSITY OF MANITOBA.** School of Art. The School of Art, University of Manitoba, invites applications for two appointments at the rank of Assistant Professor in Art History. Commitment to teaching is important, Ph.D. preferred. The appointments are to be made for July 1, 1982. Applications accompanied by a detailed curriculum vitae and the names of three references should be addressed to Professor R.C. Sakowski, Acting Director, School of Art, University of Manitoba, Winnipeg, Manitoba, Canada R3T 2N2 by March 15, 1982. Both men and women are encouraged to apply. In accordance with Canadian Employment and Immigration policy, consideration in the first instance will be given only to Canadian citizens and permanent residents. Requirements are for a specialist in two of the following areas: one appointment in Canadian, Contemporary, Italian Renaissance or Baroque, other in Canadian Renaissance, considered, and as a sabbatical replacement, a specialist in Modern (American and European), and/or Non-Western (Eskimo, North American Indian, African, Oriental) other combinations will be considered.

**McMASTER UNIVERSITY.** Art. Lecturer or Assistant Professor. In 1982, Art is required to teach sculpture to all four years of an undergraduate programme with a strong figurative emphasis. Experience of a wide range of sculptural techniques including bronze casting sought. The position is a three year contractually limited appointment, commencing on July 1, 1982. Salary depending on qualifications. 1981-82 base salary for Lecturers was \$17,035; for Assistant Professors \$21,110. Please send curriculum vitae and the names and addresses of three referees to: Professor G.B. Wallace, Chairman, Department of Art, 1280 Main Street West, Hamilton, Ontario, L8S 4M2. Applications accepted until position is filled.

**SIMON FRASER UNIVERSITY.** Centre for

the Arts. Visual Art. The centre for the arts will make a full-time faculty appointment in visual art to begin September 1982. Primary duties of the position are to teach studio courses from the introductory to the advanced level. Candidates should have broad professional experience in any of the contemporary art forms. An interest in historical and theoretical issues in contemporary art and the ability to integrate this interest with studio teaching is a requirement. The appointment will be made at the rank of assistant professor. The successful candidate will be an active artist with a substantial exhibition record. Preference will be given to candidates eligible for employment in Canada at the time of application. Letters of application, curriculum vitae, and the names of three referees should be received by February 28, 1982, and should be sent to: Professor Grant Strate, Director, Centre for the Arts, Simon Fraser University, Burnaby, B.C. Canada V5A 1S6.

**UNIVERSITY OF SASKATCHEWAN.** Art History/History of Art. Department of Art. One-year term appointment as assistant professor. Ph.D. or near, teaching experience and publications preferred. To teach undergraduate courses in Canadian and/or Greek and Roman art plus one/two of the following: Introduction to History of Art, Early Medieval and Romanesque Art, Art of the Fifteenth Century, Art of the Seventeenth and Eighteenth Centuries, Art of the High Renaissance, Methods and Theories in Art History, European Prints and Drawings. Salary commensurate with qualifications and experience. Applications with curriculum vitae and the names of three referees should be sent to Dr. Paul C. Hamilton, Head, Department of Art, University of Saskatchewan, Saskatoon, Saskatchewan, Canada, S7N 0W0. Appointment effective July 1, 1982. Closing date for receipt of applications: When appointment is filled in accordance with Canadian employment and immigration policy, consideration until March 15 will be given only to Canadian citizens and permanent residents.

**McGILL UNIVERSITY.** Department of Art History. Position: One year visiting Professor at the Assistant Professor level, subject to Budgetary approval. Beginning: September 1982. Salary: Commensurate with experience. Qualifications: Ph.D. with specialization in the field of Modern Art. Publications are desirable. A minimum of two years teaching experience in the modern field with emphasis on European art is required, together with proven experience in the areas of Introduction to Art History, Italian Renaissance and Nineteenth-century art. Responsibilities: The successful candidate would be required to teach undergraduate courses in the above mentioned areas as well as to lead undergraduate honours and graduate (M.A. and Ph.D.) seminars. The sharing of administrative responsibilities is also expected. Fluency in English/French is necessary. Applications: Send application to: Curriculum vitae to: Dr. Thomas L. Glen, Acting Chairman, McGill University, Department of Art History, 853 Sherbrooke Street West, Montreal, Quebec H3A 2T6 CANADA. Candidates should request three (3) referees to send letters of recommendation to this same address. Canadian Immigration Regulations now require the University to assess applications from Canadian citizens and permanent residents of Canada before inviting and assessing applications from other persons. Deadline: The closing date for applications is March 15, 1982 or until the position has been filled.

**UNIVERSITY OF VICTORIA.** Department of Visual Arts. The University of Victoria invites applications for the following position: Printmaker to teach in the B.F.A. degree program at David Thompson University Centre in Nelson, B.C. The applicant should be able to teach introductory and advanced printmaking and photography. The ability to teach other studio disciplines would be an asset. Subject to funding, this will be a twelve month seasonal appointment beginning on July 1st, 1982. Qualifications are an M.F.A. degree or professional equivalent status and relevant qualifications. Applications, accompanied by curriculum vitae and the names of three referees should be sent to: Professor George Tiessen, Department of Visual Arts, University of Victoria, P.O. Box 1700, Victoria, B.C. V8W 2Y2, before March 1st, 1982. Canadian immigration regulations now require the University to assess applications from Canadian citizens and permanent residents of Canada before assessing applications from other persons.

## BIOCHEMISTRY

**McMASTER UNIVERSITY.** Department of Biochemistry. Postdoctoral fellow. Candidate should have a Ph.D. in biochemistry or related subject area. Research in mitochondrial biogenesis in mammalian cells with an emphasis on regulation of formation of respiratory complexes, and mechanism of import of mitochondrial proteins. Salary will be at the MRC rate and start September 1, 1982. Send application to: Dr. K.B. Freeman, Department of Biochemistry, McMaster University, 1280 Main Street, West, Hamilton, Ontario L8N 3Z5.

**UNIVERSITY OF WESTERN ONTARIO.** Department of Biochemistry. Position as Professional Research Assistant available to Ph.D. with 3 years experience in studies relating to the control of lipid synthesis for pulmonary surfactant production. Candidates must be able to assist in the direction of technical staff. Salary: \$18,000 per year. Send curriculum and names of three references to Fred Possmayer, Department of Biochemistry, University of Western Ontario, London, Ontario, Canada, N6A 5A5. Preference will be given to Canadian applicants.

## BIOLOGY

**ROYAL ONTARIO MUSEUM.** Department of Botany. Vascular Plant Systematist. Applications are invited for a position as Assistant or Associate Curator. Duties include responsibility for the Museum's obligations in vascular plants. This involves 1) curatorial responsibility, including maintenance and development of a 250,000 sheet vascular plant herbarium (TRF) and provision of information about groups and species represented, 2) conduct of specialized research in systematic botany, 3) participation in the Museum's educational program, including gallery exhibition, interpretive writing, and lecturing, and 4) administration of a small staff. The scope of the Museum is world-wide, but it is expected that work on the Canadian and North American flora will be kept in balance with work involving the flora of other continents. The opportunity exists for a cross-appointment to the professional staff of the University of Toronto. The successful candidate will have a Ph.D. in hand or imminent, with specialization in the systematics of one of the vascular plant groups involved in the duties of this position, and professional experience in collection development. Demonstrated ability and enthusiasm to undertake independent research and publication, along with the curatorial and educational functions of this position, are important. The appointment will be made on July 1, 1982, or shortly afterward. Candidates should send curriculum vitae with statement of professional goals and names of three references before 28 February 1982 to search Committee, c/o Dr. J.H. McDrews, Department of Botany, Royal Ontario Museum, Toronto, Canada M5S 2C6.

**UNIVERSITY OF SASKATCHEWAN.** Extra Session 1982. (May 17-June 25). Biology. Sessional Lecturer is required for a teaching position for the following course: BIOL 110 - General Biology. Preference will be given to candidates with a Ph.D. although those with M.Sc. degrees will also be considered. Candidates must have taken their training either in Biology with an emphasis on botanical subjects, or in Botany. Curriculum vitae and names and addresses of three referees should be submitted to the Coordinator of Extra Sessions, Division of Extension and Community Relations, University of Saskatchewan, Saskatoon, Saskatchewan S7N 0W0.

**McGILL UNIVERSITY.** Department of Biology. Research Associate/Assistant (Ph.D./M.Sc.) to work in the area of isolation and characterization of plant genes involved in symbiosis with rhizobium. Candidate must have experience in the field of recombinant DNA and nucleic acid sequencing technology. Salary (\$15,000-\$18,000/annum) commensurate with experience. Please contact Dr. O.P.S. Verma, Department of Biology, McGill University, 1205 Avenue Docteur Perreault, Montreal, Quebec, (Tel. No. (514) 392-8245). Canadian citizens and landed immigrants will be preferred.

## BIOMECHANICS

**UNIVERSITY OF GUELPH.** School of Human Biology. Applications are being accepted for the position of Assistant Pro-

fessor. Ph.D. with background in biomechanics, especially in its application to human gait. Additional background in the area of neural control of movement or in psychomotor behaviour would be an asset. Teach courses in human gait and biomechanics at the undergraduate and graduate levels and conduct research in this area. Liaison with, and some team teaching in, the areas of human physiology and/or motor learning. Minimum salary \$21,825. Applications to Dr. L.A. Cooper, Director, School of Human Biology, University of Guelph, Guelph, Ontario, N1G 2W1. Starting August 1, 1982. Open until position filled. This is a contractually-limited position (2 years). Position subject to final budgetary approval. Only those persons legally entitled to work in Canada need apply.

## BUSINESS ADMINISTRATION AND COMMERCE

**MOUNT SAINT VINCENT UNIVERSITY.** Business Administration. Mount Saint Vincent University, Department of Business Administration, invites applications for full-time faculty positions in the areas of Management and Marketing, commencing July 1, 1982. Preference will be given to candidates with a Ph.D. or near completion in business, MBA plus appropriate business and teaching experience will also be considered. Rank and salary in accordance with qualifications and experience. Canadians or permanent residents in Canada will be given preference. Send curriculum vitae and the names of three referees to Dr. Susan Clark, Dean of Human and Professional Development, Mount Saint Vincent University, Halifax, Nova Scotia, B3M 2J6. Closing date for applications is March 15th, 1982.

**UNIVERSITY OF OTTAWA.** Faculty of Administration. Management/Business Administration. Faculty position in Management Information Systems (MIS) starting July 1, 1982. Tenure track position. Requires Ph.D. degree in hand or near completion. Rank and salary, open to negotiation, commensurate with experience and qualifications. Applicants should have a strong commitment to teaching and an interest in conducting research. Bilingualism (English and French) is required. All courses at both the undergraduate and graduate levels are offered in English and French. Send résumés before March 5, 1982 to Dr. Jeffrey Sidney, Coordinator, Management Science, Faculty of Administration, University of Ottawa, 135 Wilbrod Street, Ottawa, Ontario, K1N 9S5. Note: This offer of position is subject to the availability of funding. Applications from Canadian citizens, landed immigrants and others eligible for employment in Canada at the time of application will be given priority.

**UNIVERSITE D'OTTAWA.** Faculty of Administration. Gestion/Administration. Poste à plein temps en systèmes Intégrés d'information (MIS) disponible le 1er juillet 1982. Les candidats(es) espérant obtenir la permanence devront posséder un doctorat ou être près de le terminer. Rang et salaire établis en fonction des qualifications et états de service. Enseignement au niveau du 2e cycle et au niveau du 1er cycle et recherche. Le bilinguisme (français et anglais) est requis. Tous les cours sont offerts dans les deux langues officielles. Les demandes doivent être envoyées au plus tard le 5 mars 1982 à: Dr. Jeffrey Sidney, Coordonnateur, Science de la gestion, Faculté d'Administration, Université d'Ottawa, 135 rue Wilbrod, Ottawa, Ontario, K1N 9S5. N.B.: Cette offre est sans engagement formel jusqu'à confirmation de l'embauche nécessaire en matière d'allocation des crédits. Les demandes émanant des candidats(es) en possession d'une autorisation légale d'occuper au Canada un emploi rémunéré seront envisagées en priorité.

**WILFRID LAURIER UNIVERSITY.** School of Business & Economics. Applications are invited for teaching positions in the area of: Accounting, Finance, Operation's Management, and Introductory Business for the 1982/83 teaching year. Qualifications: Ph.D. or Ph.O. candidates. Duties: Include teaching and/or undergraduate research. Applications will be accepted until positions are filled, and are subject to budget approval. Send applications to: Dr. T.F. Cawsey, Ph.D. Associate Dean of Business, School of Business & Economics, Wilfrid Laurier University, Waterloo, Ontario, Canada, N2L 3G5. Immigration Policy states that only Canadians or permanent residents need apply for the above positions.

**TRINITY WESTERN COLLEGE.** Department



of Business. Position — Professor, Ph.D. required, plus extensive teaching and business experience. Teaching Marketing, Business Law, Statistics and Advertising with ability to integrate one's discipline with a Biblical, Christian faith. Write to: Dr. Kenneth R. Davis, Dean, Trinity Western College, 7600 Glover Road, Langley, B.C., Canada, V3A 4R9. The University of Trinity Western College is an evangelical Christian college, chartered by the province of British Columbia and granting B.A. and B.Sc. degrees. Opening for September, 1982.

**UNIVERSITY OF NEW BRUNSWICK.** Faculty of Business Administration and Commerce. Applications are invited for tenure track or term appointments in all areas. Rank is open; salary is competitive and quality of life is high. Ph.D. or AIBU Dissertation is necessary for tenure track positions. MBA and CA acceptable for accountancy positions. Appointments effective July 1, 1982 or by mutual agreement earlier or later. Send curriculum vitae and names of three referees to Dr. Eric West, Dean, University of New Brunswick, Fredericton, N.B.

**ACADIA UNIVERSITY.** School of Business Administration. Applications are invited for positions at the rank of either Lecturer, Assistant Professor or Associate Professor. In the School of Business Administration, Acadia University. The salary offered will be fully competitive and according to qualifications and experience. Applicants should hold the Ph.D. degree or the MBA with considerable experience. Duties comprise undergraduate teaching in one or more of accounting, finance, personnel, and industrial relations, management and information systems. These positions are subject to budgetary approval. The effective date of appointment is July 1, 1982 or later by mutual agreement. Applications should be addressed to Dr. N. McGuinness, Chairman, Faculty Appointments Committee, School of Business Administration, Acadia University, Wolfville, Nova Scotia, B0P 1X0.

**ST. FRANCIS XAVIER UNIVERSITY.** Department of Business Administration. Applications are invited for several faculty positions in the Department of Business Administration for the 1982/83 academic year. Responsibilities include undergraduate teaching and research. Positions are available in the following areas: Marketing, Finance, Organizational Behaviour, and Policy. The ability to teach in more than one area is desirable. Ph.D. or Ph.D. candidate preferred. M.B.A.'s with work experience will be considered. Rank and salary will be dependent upon qualifications and experience. Interested candidates should forward a curriculum vitae to: Leo T. Gallant, Chairman, Department of Business Administration, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0.

**ATHABASCA UNIVERSITY.** Department of Business Administration. Athabasca University is now accepting applications in the following areas: Public Admin.; Human Resources Mgmt/Ind. Relations; Financial/Operations Mgmt.; Marketing/Admin. Policy; Accounting/IS; Org. Behaviour. Some of these positions are for the 1982/83 academic year and subject to budget approval. Successful applicants will participate in the planning, development, production and delivery of home study courses in the B. Admin. Program. Ph.D. or D.B.A. and experience in adult education preferred; consideration will be given to other combinations of formal education and experience. Salary range: \$26,100 to \$50,832 p.a. dependent upon qualifications and experience. Resumes to be submitted to: Coordinator, Personnel Services, Athabasca University, 1232-149 Street, Edmonton, Alberta, T5V 1G9. Please note that the university will be relocated to the town of Athabasca before the end of 1984. All positions are subject to relocation at that time.

**THE UNIVERSITY OF ALBERTA.** Faculty of Business Administration and Commerce. Applications are invited for faculty positions from those with teaching and research interests in: accounting, management information systems, finance, management science, marketing, business policy, industrial and legal relations. Ph.D. or equivalent is required. Salary and rank depend on qualifications. Canadian citizens and permanent residents will be given preference. Appointments normally effective July 1st. Send resume to: Dr. Roger S. Smith, Dean, Faculty of Business Administration and Commerce, The University of Alberta, Edmonton, Alberta, T6G 2G1, Canada. The University of Alberta is an equal opportunity employer.

**QUEEN'S UNIVERSITY.** Business Administration and Commerce. Applications are being accepted for tenure-track and/or

visiting faculty positions in Accounting, Finance and Marketing. Teaching will be at the B. Com., M.B.A. and Ph.D. level. Completed Ph.D. is strongly preferred. Rank and salary are open. Positions are open to both male and female applicants. Send resume to: Dr. H.Q. Helmers, Associate Dean, School of Business, Queen's University, Kingston, Ontario, K7L 3N6.

**UNIVERSITY OF WATERLOO.** Business Administration. Accounting and finance. Applications are invited for faculty positions from those with teaching and research interests in (i) managerial accounting (ii) financial accounting (iii) finance (iv) accounting information systems. Ph.D. or equivalent. Salary and rank will depend on qualifications. Appointments effective July 1, 1982 or by arrangement. Appointments available until positions filled. Send resumes to: Dr. John R. Hanna, Professor of Accounting, 222 Hagey Hall, University of Waterloo, Waterloo, Ontario, N2L 3G1. Canadian Citizens and Landed Immigrants will be given preference. The availability of these positions is subject to budgetary approval.

**UNIVERSITY OF MANITOBA.** Business. Finance Area. Rank open. Ph.D. in hand or dissertation near completion. Undergraduate and M.B.A. teaching and research in the finance area. Salary fully competitive depending on qualifications and experience. Apply to: Dr. John S. Calum, Acting Head, Department of Accounting and Finance, Faculty of Administrative Studies, University of Manitoba, Winnipeg, Manitoba, R3T 2N2. Starting: July 1, 1982. Applications will be accepted until positions are filled. The University encourages applications from women and men, and especially from Canadian citizens, permanent residents and others eligible for employment in Canada at the time of appointment.

**MCMASTER UNIVERSITY.** Faculty of Business. Applications are invited in the following areas: (i) Accounting, (ii) Finance, (iii) Management Information Systems, (iv) Marketing, (v) Personnel and Industrial Relations, (vi) Production and/or Management Science. Rank depends on qualifications and experience. Professor level. Visiting appointment is also possible. Ph.D. or DBA degree is expected, preferably with teaching and research experience. Duties include research and teaching at both graduate and undergraduate levels. Applicants for Management Information Systems, Production and/or Management Science will be expected to contribute to the Ph.D. program in these areas. Applicants in Marketing will be expected to teach courses in Introductory Marketing, Communications, Distribution and/or Industrial Marketing. Applicants in the field of Personnel and Industrial Relations with teaching proficiency in both areas will be given preference. Salary will be commensurate with qualifications, teaching and practical experience. Appointment date is open: July 1, 1982 is preferred. Application date closes when position is filled. Applications should be sent to: Dr. A.Z. Szeczkowski, Dean, Faculty of Business, McMaster University, Hamilton, Ontario L8S 4M4.

## CHEMISTRY

**CARLETON UNIVERSITY.** Department of Chemistry. The Department of Chemistry invites applications for a two year term appointment at the Assistant Professor level in Organic Chemistry. The successful applicant will be expected to develop an active research program and to be responsible for teaching one full course in Organic Chemistry and one half course in Organic Chemistry in the second and fourth year undergraduate levels respectively. Applicants accompanied by a curriculum vitae with a list of publications, the names of at least two referees, a description of research experience and future research plans should be submitted by March 1, 1982 to: D.R. Wiles, Chairman, Department of Chemistry, Carleton University, Ottawa, Ontario, Canada. K1S 5B6. Canadian Citizens and Landed Immigrants will be given preference for this position, which is subject to budgetary approval.

**UNIVERSITY OF TORONTO.** Physical Sciences Division. Chemistry. Scarborough College. A one year limited-term Assistant Professor appointment in Organic Chemistry or Physical Chemistry available July 1 or September 1, 1982. Doctorate required with expertise in Organic Chemistry or Physical Chemistry. Duties include undergraduate teaching and research. Send

curriculum vitae and names of three referees to: John E. Dove, Chairman, Physical Sciences Division, Scarborough College, 1265 Military Trail, West Hill, Ontario, Canada, M1C 1A4.

**UNIVERSITY OF GUELPH.** College of Physical Science. Department of Chemistry. Analytical position. The Department of Chemistry invites applications for a tenure-track position in Analytical Chemistry, Waterloo Centre for Graduate Work in Chemistry. The position is open. Duties include teaching undergraduate and graduate courses in analytical chemistry. Excellent growth potential exists as part of the Guelph Waterloo Centre for Graduate Work in Chemistry. The Department is interested in high quality applicants in bioanalytical chemistry, electrochemistry, analytical applications in surface or polymer science, and in other areas of experimental chemistry with potential for analytical applications. Applications should provide a complete curriculum vitae, a brief description of research interests, a transcript of academic record and the names of three referees to: Edward G. Janzen, Chairman, Department of Chemistry, University of Guelph, Ontario, N1G 2W1, Canada. Position subject to budgetary approval. Only those applicants legally eligible to work in Canada need apply.

**ROYAL ROADS MILITARY COLLEGE.** Chemistry. Applications are invited for a position in the Department of Chemistry and Chemistry/Oceanography at Royal Roads Military College, Victoria, B.C. Ph.D. degree and research experience are required with preference for specialization in analytical, spectroscopic or inorganic chemistry including ability to use computer-controlled equipment but not necessarily to write complicated programs. Duties include undergraduate teaching to the Bachelor's level. Research is required and opportunities exist to join existing research programs in general area of Coastal Marine Science. Initial appointment will be for a two-year term effective 1 July 1982 with possible future renewals to tenure. Salary commensurate with qualifications and experience. Candidates are requested to submit complete dossiers with names of three referees to: Dr. E.S. Graham, Principal, Royal Roads Military College, FMO Victoria, B.C. V0S 1B0. Knowledge of English only is required. Further information relative to concours est disponible en français et peut être obtenue en écrivant à Dr. Graham.

**SIMON FRASER UNIVERSITY.** Department of Chemistry. Research Associate. The successful candidate will be involved in the determination of the crystal structures of a wide variety of inorganic samples. The facilities available (mid 82) are PH 11/23 controlled CAD 4i diffractometer, a VAX11/750 computer with a GIGI and a calcomp plotter. Opportunity for development of the computer system may also be provided. Experience in x-ray crystallography, computing and the ability to communicate in writing and orally is required. Salary: \$18,210,000, applicants should send a curriculum vitae and the names of three referees to Professor F. Einstein, Department of Chemistry, Simon Fraser University, Burnaby, B.C., V5A 1S6 as soon as possible. Preference will be given to Canadian citizens and landed immigrants.

**UNIVERSITY OF SASKATCHEWAN.** Department of Chemistry and Chemical Engineering. Applications are invited for a two year term position in Organic Chemistry at the Assistant Professor rank. Candidates must have a doctoral degree and a commitment to excellence in teaching and research. The area of specialization is open. The position is available July 1, 1982. Salary rates are under negotiation. Applications, including curriculum vitae and a summary of teaching and research interests should be sent to: Professor D.R. Grant, Head, Department of Chemistry and Chemical Engineering, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0. Telephone: (305) 576-1111.

**UNIVERSITY OF GUELPH.** Department of Chemistry. Research Associate to work in solar energy research. The successful candidate should be a physical chemist with experience in electro-chemistry and synthetic organic and organometallic chemistry. In addition prior experience with the following techniques is required: Rutherford backscattering, FTIR, absorption spectroscopy and scanning electron microscopy. The tenure will be five years. Apply to: M. Cocivera, Department of Chemistry, University of Guelph, Guelph, Ontario, N1G 2W1. Position open only to those applicants legally eligible to work in Canada.

**UNIVERSITY OF GUELPH.** College of Physical Science. Department of Chemistry.

The Department of Chemistry invites applications of tenure-track positions at the assistant or associate professor level. The positions are available July 1, 1982 or by mutual agreement. Successful applicants will be expected to teach both undergraduate and graduate courses as well as develop an active research program. Excellent growth potential exists as part of the Guelph Waterloo Centre for Graduate Work in Chemistry. Although the areas are open, the Department is particularly interested in applications from individuals with experience and interest in the following areas: environmental chemistry and/or environmental and bio-chemistry, synthetic chemistry, polymer and surface science, experimental physical chemistry, spectroscopy, theoretical chemistry, applied chemistry or biotechnology. Applicants should provide a complete curriculum vitae, a brief description of research interests, a transcript of academic record and the names of three referees to: Dr. Edward G. Janzen, Chairman, Department of Chemistry, University of Guelph, Guelph, Ontario, N1G 2W1, Canada. Applications should reach the Department before March 1, 1982. Positions subject to budgetary approval. Only those applicants legally eligible to work in Canada need apply.

**UNIVERSITY OF TORONTO.** Department of Chemistry. Postdoctoral Research Positions. Applications are invited from qualified candidates for one year appointments as Postdoctoral Research Fellows in any area of chemistry. Stipends will be at NSERC rates and will be determined by qualifications and experience. Please send curriculum vitae, transcripts and letters from three referees to the undersigned from whom further particulars may be obtained. Professor K. Yates, Chairman, Department of Chemistry, University of Toronto, Toronto, Ontario, Canada M5S 1A1.

**UNIVERSITY OF WATERLOO.** Chemistry. Applications are being accepted for the position of Post-doctoral fellow or Research Associate in Chemistry. Experience desired in either electroanalytical chemistry or vibrational spectroscopy and familiarity with computer programming. Duties will include research concerned with Raman spectroscopy at electrode surfaces or high temperature aqueous chemistry. Salary rates will be at the current NSERC levels, depending on experience. Canadian Citizens and Landed Immigrants will be given preference. Send applications to: D.E. Irish, Department of Chemistry, University of Waterloo, Waterloo, Ontario, N2L 3L1, Canada. Closing date is when position is filled.

**UNIVERSITY OF SASKATCHEWAN.** Department of Chemistry and Chemical Engineering. Applications are invited from qualified candidates for appointments as Post-doctoral Fellows and Research Associates in the following fields of chemistry and chemical engineering: — Chemistry — Theory and computational changes and chemical reactions in energy hypersurfaces, quantum chemistry of biomolecules, photochemistry and radiation chemistry, transition metal complexes and high pressure chemistry, laser photochemistry, photophysics and spectroscopy, fluorescence studies of proteins, thermodynamic and dynamic investigations of microemulsions, organometallic chemistry, organic reaction mechanisms, electron spin resonance of solid state defects and organic radicals, spin-Hamiltonian theory, chemical reactions generated by ultrasound, dynamics of fast reactions using ultrasonic techniques. Chemical Engineering — corrosion engineering, non-petroleum flow, heterogeneous catalysis, production of liquid and gaseous hydrocarbons from coal and biomass, and reactor modelling studies. The positions are tenable initially for one year renewable, at rates up to the maximum allowable by the NSERC grant regulations. Send curriculum vitae, transcripts and letters from three referees to the undersigned, from whom further particulars may be obtained. Professor D.R. Grant, Head, Department of Chemistry and Chemical Engineering, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0, Canada, Telephone 306-343-2933.

## CLASSICS

**UNIVERSITY OF WINNIPEG.** Department of Classics. The Department of Classics, University of Winnipeg, invites applications for a one year sabbatical leave replacement commencing September 1, 1982. Candidates with the Ph.D. and who have experience teaching various undergraduate courses in Classical Civilization and Latin



will be preferred. Salary commensurate with qualifications and experience. Applications, including curriculum vitae and the names of three referees, should be sent to Dr. J.L. McDougall, Chairman, Department of Classics, University of Winnipeg, Manitoba, R3B 2E9. Applications will be accepted until the position is filled. ONLY CANADIANS OR PERMANENT RESIDENTS NEED APPLY.

## COMMUNICATION STUDIES

**UNIVERSITY OF WINDSOR.** Department of Communication Studies. A tenure-track appointment with teaching interests in two or three of the following areas: media production; organizational/instructional communications; communication policy and development; communication theory and research; press studies. Ph.D. or equivalent, or M.A. plus significant media experience. Position available 1 July 1982. Apply to: Head, Department of Communication Studies, University of Windsor, Windsor, Ontario, N9B 3P4, (519) 253-4232, Ext. 726. The Government of Canada requires that we state that only Canadians or landed immigrants to Canada need apply for the position.

## COMPUTER SCIENCE

**UNIVERSITY OF TORONTO.** Scarborough College, Computer Science. Applications are invited for a one-year visiting professor or limited-term appointment in Computer Science, at the Assistant Professor level. Position available from July 1 or September 1, 1982. Doctorate required. Duties include undergraduate teaching and research. Send curriculum vitae and names of three referees to: John E. Dove, Chairman, Physical Sciences Division, Scarborough College, 1265 Military Trail, West Hill, Ontario, Canada, M1C 1A4.

**UNIVERSITY OF REGINA.** Department of Computer Science. Applications are invited for faculty positions in the Computer Science Department at the University of Regina. This expanding Department is seeking individuals with expertise in Operating Systems, Programming Languages or Computer Systems, but applicants with other active interests will also be considered. Depending upon qualifications and budget allocations, term or probationary appointments may be made at the rank of Assistant or Associate Professor, preferably effective January 1, 1982. The corresponding 1981/82 salary ranges are \$22,532-\$32,549 and \$29,453-\$41,623. The Computer Science Department presently has ten full-time faculty members, two laboratory instructors, one technician and approximately 1,000 students enrolled in its classes. Current faculty interests include: Approximation Theory, Modeling, Graphics Hardware, Software Engineering, Document Retrieval, Data Base Management Systems, Artificial Intelligence, Theory of Computing, Mathematical Software, Business Systems, Performance Measurement, Programming Languages, Computer Assisted Instruction and Software. The Department has four computing laboratories containing a variety of mini computers and micro computers for instructional and research activities, and the University has a Honeywell Signe 9 on campus as well as telecommunications access to a 370/158, a 370/168 and a 3032. First consideration will be given to those who at the time of application are legally eligible to work in Canada. Enquiries and applications should be directed to: Dr. L.R. Symes, Head, Department of Computer Science, University of Regina, Saskatchewan, Canada, S4S 0A2.

**TECHNICAL UNIVERSITY OF NOVA SCOTIA.** Computer Science. Applications are invited for tenure track positions at the level of Assistant or Associate Professor. Responsibilities include research and teaching at the undergraduate and graduate level to undergraduate computer science students, engineering students in the final two years, or graduate students in engineering or applied mathematics. Salaries are dependent on teaching and research experience. Date of appointments are normally July 1, 1982, or other date of agreement. Applications, including a curriculum vitae and names of three referees, should be submitted to Professor S.S. Heaps, Technical University of Nova Scotia, Box 1000, Halifax, N.S., B3J 2X4. The Technical University offers the final two years of a recently created four year program leading to the degree of Bachelor of Computer Science.

**BROCK UNIVERSITY.** Department of Computer Science. Applications are invited for a tenure track position at an appropriate rank based on qualifications and experience. The competition will remain open until the position is filled. A Ph.D. in Computer Science, F.R.C. or M.Sc. with industrial and/or commercial experience is required; however, an applicant having an M.Sc. and expecting to soon complete a Ph.D. will be considered. Responsibilities will be primarily teaching at the undergraduate level and conducting research. Brock University is a small university in the Niagara Peninsula within easy driving distance of Toronto, Ontario and Buffalo, New York. The Department of Computer Science is a rapidly growing department offering both a B.Sc. and a B.Sc. (Hons.) program. Preference will be given to candidates eligible for employment in Canada at the time of application. Applications, including a curriculum vitae and names of three referees, should be submitted, as soon as possible to: Chairman, Department of Computer Science and Information Processing, Brock University, St. Catharines, Ontario, L2S 3A1.

**YORK UNIVERSITY.** Department of Computer Science. Applications are invited for several academic tenure track and contractually limited appointments at the Assistant Professor and Associate Professor levels. Applicants should have obtained a Ph.D. in Computer Science or equivalent, or will complete such a degree before the 1982-83 academic year. Preference will be given to applicants who have research and teaching interests in one or more of the following areas: data base management systems, artificial intelligence, programming languages, software engineering, computer graphics and minis and micros. Duties will include teaching, research and participating in the life of the department. Salary is negotiable. Faculty have access to a National Advanced Systems AS/6, a DEC system-10, a VAX 11-780, and a microcomputer laboratory which includes interactive graphics and systems. York University is located in the northwest quadrant of Metropolitan Toronto, an area with one of the highest concentration of computers in Canada. York is also within easy reach of excellent cultural and recreational facilities. Canadian immigration regulations require that Canadian citizens and permanent residents be considered before non-Canadians, therefore, non-Canadians will only be considered if no suitable Canadian candidate can be found. To apply, send your curriculum vitae and three references, by March 1, 1982, to: Professor Eshrat Arjomandi, Chairperson, Appointments Committee, Department of Computer Science, York University, 4700 Keele Street, Downsview, Ontario, Canada, M3J 1P3.

**UNIVERSITY OF BRITISH COLUMBIA.** Department of Computer Science. Applications are invited for several full-time track positions at the Assistant, Associate or Full Professor levels, and for visiting positions at all levels as well. A Ph.D. in Computer Science or a related field is required, but candidates from all areas of specialty will be considered. Duties include undergraduate and graduate teaching, supervision of graduate students and research. Apply to P.C. Gilmore, Head, Department of Computer Science, University of British Columbia, B.C., Canada V6T 1W5. Applications should include a C.V. and names of three referees. Preference will be given to qualified Canadian citizens and permanent residents.

**MCGILL UNIVERSITY.** School of Computer Science. The School of Computer Science invites applications for a tenure line Assistant Professor position. The starting date is negotiable. A Ph.D. or equivalent is required. All specializations of computer science are of interest but preference will be given to candidates with established records in database systems, artificial intelligence and operating systems. Responsibilities include research and teaching at the graduate and undergraduate level. Salary negotiable. Current minimum starting salary \$26,150. Candidates should apply to Prof. M.M. Newborn, Director, School of Computer Science, Burnside Hall, 805 Sherbrooke Street West, Montreal, Quebec H3A 2K6, Canada.

**UNIVERSITY OF ALBERTA.** Department of Computing Science. Applications are invited for two tenure track assistant professorship positions in Computing Science. Duties include conducting research, supervising graduate students, and teaching undergraduate and graduate courses. Applicants in all areas will be considered, although preference will be given to applicants with expertise in the areas of networks, programming languages, operating

systems and computer architecture. A Ph.D. in Computer Science or related field or demonstrated equivalent achievement in education and research is required. The Department currently consists of 18 faculty with a wide range of research and teaching interests. Hardware support includes an Amdahl 470-V8, a VAX 11/780, Nanodata MM-1, PDP-11's, a PLATO system and a variety of minis and microcomputer lab. Please send curriculum vitae and names of three referees to: Dr. L.W. Jackson, Acting Chairman, Department of Computing Science, University of Alberta, Edmonton, Alberta, Canada, T6G 2H1. The University is an equal opportunity employer, but in accordance with Canadian immigration regulations, Canadian citizens and permanent residents will be given preference. Closing date for applications: April 1, 1982.

**McMASTER UNIVERSITY.** Computer Science. Assistant Professor, one tenure-track or contractually limited (dependent upon qualifications) appointment for 2 years in Computer Science. Canadian citizens or landed immigrants to Canada will be given preference. Teaching and research, especially at undergraduate level; and research. Salary dependent on qualifications and experience. Minimum in 1981-82 \$21,110. Curriculum vitae and three references to: Professor Husan, Chairman of Math Sciences, McMaster University, Hamilton, Ontario, Canada, L8S 4L1. Starting July 1, 1982 or September 1, 1982. Deadline for applications: March 31, 1982.

**THE ONTARIO INSTITUTE FOR STUDIES IN EDUCATION.** Department of Measurement, Evaluation and Computer Applications. An appointment is to be made in the area of Computer Applications in the Department of Measurement, Evaluation and Computer Applications of the Ontario Institute for Studies in Education; rank will be at the Assistant or Associate Professor level. Applicants should have a doctorate and proven ability in instructional design for computer oriented learning systems and in the application of computer and, in the application of devices, such as the videodisc, to instruction. They should be able to teach graduate courses at the master's and doctorate level. They must be capable of advising students oriented either toward professional practice or toward research. The successful candidate will be an active and published scholar who can carry out research and field development in schools and other educational systems. Authorization has been given, subject to the availability of funds, for a tenure-track appointment to be made if appropriate and if the successful applicant is approved for such an appointment. The successful applicant will be expected to provide evidence of a high level of scholarship, recognized expertise and an ability to make a substantial and sustained academic contribution to the field. Applications, including curriculum vitae and names of at least three referees should be sent to: Dr. Michael Fullan, Assistant Director (Academic), The Ontario Institute for Studies in Education, 252 Bloor Street West, Toronto, Ontario, M5S 1V6. Immigration regulations require us to state that only Canadians or landed immigrants to Canada need apply for this position. The deadline for applications is February 28, 1982.

**UNIVERSITY OF NEW BRUNSWICK IN SAINT JOHN.** Division of Mathematics, Engineering and Computer Science. Applications are invited for a tenure-track position at the Assistant/Associate level to begin July 1, 1982. Ph.D. in Computer Science is preferred but may be compensated for by equivalent experience. Duties include teaching undergraduate courses and conducting research. Salary commensurate with qualifications and experience. Applicants should send a curriculum vitae and names of three referees to Dr. I.R. Cameron, Dean of Faculty, U.N.B.S.J., P.O. Box 5050, Saint John, N.B. E2L 4L5. Applications close when the position is filled.

## CONSUMER STUDIES

**ST. FRANCIS XAVIER UNIVERSITY.** Department of Nutrition and Consumer Studies. The Department of Nutrition and Consumer Studies at St. Francis Xavier University invites applications for an academic position in Consumer Studies effective September 1, 1982. Responsibilities will include giving leadership in expanding the undergraduate program in Consumer Studies and in teaching courses in that area and in the area of nutrition. Minimum educational requirement M.A., Ph.D. preferred. Salary commensurate with qualifications and ex-

perience. Applications will be received until position is filled. Canadian immigration regulations require the university to assess applications from Canadian citizens and landed immigrants before considering foreign applicants. Applicants should send a curriculum vitae, transcripts and names of three referees to: Dr. Helen Aboud, Chairman, Department of Nutrition and Consumer Studies, St. Francis Xavier University, Antigonish, Nova Scotia B2G 1C0.

**UNIVERSITY OF GUELPH.** Department of Consumer Studies. Interior Design. Lecturer, Assistant Professor (or as qualifications warrant). Prefer graduate work in design, history of design, or behavioral sciences with an emphasis on some aspect of design and behavior. Will consider a Bachelor's degree plus experience involving design directly or design management. The ability to function as a member of an interdisciplinary, academic team is an important qualification. Teaching and research in areas that relate product design to consumption behavior; contributing a designer's viewpoint in an interdisciplinary department of Consumer Studies. Salary negotiable. Apply to Dr. T.A. Watts, Acting Chairman, Department of Consumer Studies, University of Guelph, Guelph, Ontario, N1G 2W1. Appointment to commence July 1, 1982 and is open until filled and subject to final budgetary approval. Only those persons legally entitled to work in Canada need apply.

**UNIVERSITY OF GUELPH.** Department of Consumer Studies. Clothing. Assistant Professor. Ph.D. degree in the area of clothing or a field related to the teaching and research outlined below. Teaching and research within an interdisciplinary department of Consumer Studies and involving one or more areas of apparel consumption, apparel industry and/or retailing. This is a tenure track position. Salary negotiable. Apply to Dr. T.A. Watts, Acting Chairman, Department of Consumer Studies, University of Guelph, Guelph, Ontario, N1G 2W1. Appointment to commence July 1, 1982. Position is open until filled and subject to final budgetary approval. Only those persons legally entitled to work in Canada need apply.

**UNIVERSITY OF GUELPH.** Department of Consumer Studies. Foods. Assistant Professor, Doctorate preferred. Undergraduate and graduate levels of teaching and research in sensory evaluation and related foods areas in an interdisciplinary Department of Consumer Studies. This is a tenure track position. Salary negotiable. Apply to Dr. T.A. Watts, Acting Chairman, Department of Consumer Studies, University of Guelph, Guelph, Ontario, N1G 2W1. Appointment to commence July 1, 1982. Position is open until filled and subject to final budgetary approval. Only those persons legally entitled to work in Canada need apply.

## DANCE

**YORK UNIVERSITY.** Dance Department. (1) Full time position (rank to be determined), effective August 15, 1982, to teach contemporary dance at advanced levels of technique, repertoire and composition at both the undergraduate and graduate levels. This is a probationary tenured appointment, subject to Senate approval. Duties include committee work and student advising (also at both levels). Preference will be given to a candidate with professional performance and post-secondary teaching experience. (2) Full time probationary tenured appointment (subject to Senate approval), at the Assistant Professor level, effective September 1, 1982, to lecture on music related to Dance (history, composition, contemporary ballet and modern dance) at both the graduate and undergraduate levels. Previous studio teaching experience required. This appointment requires a certified musician who is able to lecture on general musicianship, history, advanced piano, and coach chamber music ensembles. The candidate must have teaching knowledge of the Orff and Dalcroze methods. Duties include committee work and advising. (3) Full time probationary tenured position (subject to Senate approval), in Dance History and Criticism to teach in the undergraduate and graduate programmes, effective September 1, 1982. Qualifications: Master's degree; in-depth knowledge of dance theory and history, Libanotation, and professional experience. (4) Full time contractually limited sessional appointment (rank to be determined), effective September 1, 1982 to April 30, 1983, to teach classical ballet, repertory and



points work up to advanced levels. Preference will be given to the candidate with professional performance and post-secondary teaching experience. (5) Full time contractually limited sessional appointment (rank to be determined), effective September 1, 1982 to April 30, 1983, to teach contemporary dance technique, respiratory and composition up to the advanced level. Preference will be given to the candidate with professional performance and post-secondary teaching experience. Send applications including curriculum vitae and three references to Yves L. Ph. Cousineau, Chairman, Department of Dance, Faculty of Fine Arts, York University, 4700 Keele Street, Downsview (Toronto), Ontario, M3J 1P3. Application deadline: March 1, 1982. Canadian citizens and landed immigrants will be given preference.

## DENTISTRY

**UNIVERSITY OF SASKATCHEWAN.** College of Dentistry. A vacancy for a full-time faculty member exists in the Division of Oral Medicine/Oral Diagnosis, College of Dentistry, University of Saskatchewan. Applicants should have post graduate training in, or related to, Oral Medicine/Oral Diagnosis, and should be eligible for licensure with the College of Dental Surgeons of Saskatchewan. Responsibilities include teaching undergraduate courses related to Oral Medicine/Oral Diagnosis, supervision of related clinical activities, and co-operating with other faculty when screening patients for College Teaching Clinics. Research facilities are available and the adjacent University Hospital Dental Residency Program may provide useful resources. Consulting and Practice Privileges to a maximum of two half days per week are permitted, either on or off base. An Intramural Practice Unit is provided for faculty who wish to utilize on base facilities. Salary and rank commensurate with qualifications and experience. Interested applicants should send curriculum vitae and related documentation with at least three names for reference purposes to: Dean E.R. Ambrose, College of Dentistry, University of Saskatchewan, SASKATOON, Saskatchewan, S7N 0W0.

**UNIVERSITY OF SASKATCHEWAN.** College of Dentistry. Applications are invited for a full-time position in the Department of Oral Biology, College of Dentistry, University of Saskatchewan, with primary responsibility for teaching oral physiology. The applicant should have a dental degree and post graduate training in physiology. Emphasis will be placed on the potential of the individual to develop an independent research program. The Department teaches anatomy, physiology, biochemistry, microbiology and pathology in relation to the oro-facial complex and the program extends the entire five years of the undergraduate dental curriculum. Clinical involvement is actively encouraged. Salary will be determined according to qualifications and experience. Letters of application, curriculum vitae and the names of three individuals from whom reference can be obtained should be sent to: Dr. E.R. Ambrose, Dean, College of Dentistry, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0, Canada.

## DRAMA

**THE UNIVERSITY OF LETHBRIDGE.** Department of Dramatic Arts. One position at the Assistant Professor or Associate Professor level to teach undergraduate courses in set design and stagecraft. Canadian citizens or permanent residents of Canada will be given preference. M.F.A. degree or equivalent; professional theatre experience and university teaching experience required. The successful candidate will work closely with faculty and students in support of an extensive production program. Salary on an annual basis (1981-82): Assistant Professor — minimum \$24,000; Associate Professor — minimum \$20,993. Applications should include a curriculum vitae, a statement of the candidate's philosophy of teaching and other areas of expertise in dramatic arts, and the names of three referees sent to: Mr. R.A. Epp, Chairman, Department of Dramatic Arts, The University of Lethbridge, Lethbridge, Alberta, T1K 3M4. Tenure track position. Probationary appointment beginning July 1, 1982 subject to the availability of funding. Closing date: February 28, 1982.

**THE UNIVERSITY OF LETHBRIDGE.** Department of Dramatic Arts. One position at the Assistant Professor level to teach undergraduate courses in costume design and rendering, cutting, and the history of costume. Canadian citizens or permanent residents of Canada will be given preference. Master's degree or equivalent and preferably university teaching experience. The successful candidate will work closely with faculty and students in support of an extensive production program. Salary Assistant Professor — minimum \$24,204 on an annual basis (1981-82). Applications should include a curriculum vitae, a statement of the candidate's philosophy of teaching and other areas of expertise in dramatic arts, and the names of three referees sent to: Mr. R.A. Epp, Chairman, Department of Dramatic Arts, The University of Lethbridge, Lethbridge, Alberta, T1K 3M4. Tenure track position. Probationary appointment for one year beginning July 1, 1982. Closing date: February 28/82.

## EARTH SCIENCES

**UNIVERSITY OF MANITOBA.** Department of Earth Sciences. Geochemist required. The Department of Earth Sciences has a position available. Candidates should hold the Ph.D. degree and have experience in modern chemical analytical techniques and have an interest in applying them to a broad spectrum of geologic processes. The successful candidate is expected to do research and to teach undergraduate and graduate courses. Research facilities include new automated XRF equipment, an electron microprobe, a mass spectrometer, an X-ray powder diffractometer, an experimental petrology laboratory, and the usual standard chemical analytical equipment. Current departmental interests cover a wide range including Precambrian studies, petrology/mineralogy, crystallography, sedimentology and geophysics. Members of the Department collaborate with provincial and federal research institutes, a number of which are located in Winnipeg. The appointment will be made as soon as possible. The University encourages applications from women and men. Only Canadians or permanent residents in Canada need apply. The position is a two year term appointment. Applicants should request three referees to forward letters of reference, and should forward curriculum vitae and copies of educational transcripts to: Head, Department of Earth Sciences, University of Manitoba, Winnipeg, Manitoba, Canada, R3T 2N2.

## ECONOMICS

**BROCK UNIVERSITY.** Department of Economics. Applications are invited for one tenure stream appointment and one temporary position to teach undergraduate theory and one other area of specialization, preferably International trade or statistics, beginning July 1, 1982. All fields will be considered. Rank is open. Preference will be given to applicants with a commitment to research as well as teaching. Salaries are competitive at all ranks. Applications, including curriculum vitae and names of referees, should be sent to Chairman, Recruitment Committee, Department of Economics, Brock University, St. Catharines, Ontario, L2S-3A1. Applications should be received by February 28, 1982. Canadian citizens and landed immigrants will be given preference.

**ROYAL ROADS MILITARY COLLEGE.** Economics. Applications are invited for a nine-month term appointment in the Department of Economics at Royal Roads Military College, Victoria, B.C. Appointment will be at level of Assistant Professor (doctorate required) or Lecturer ("near" doctorate suitable). Duties include undergraduate teaching and research with salary and rank dependent upon qualifications and experience. Complete dossiers with names of three referees to be submitted to: Dr. E.S. Graham, Principal, Royal Roads Military College, FMO Victoria, B.C., V0S 1B0. Position open to both men and women. Knowledge of English only is required. Term of appointment: Sept. 82 to 31 May 83. Toute l'information relative à ce concours est disponible en français et peut être obtenue en écrivant à Dr. Graham.

**UNIVERSITY OF LETHBRIDGE.** Department of Economics. One position at the Assistant Professor level. Preferred fields are agricultural economics, public finance, and

monetary economics. Canadian citizens or permanent residents of Canada will be given preference. Ph.D. or near completion, preferably with some teaching and research experience. Duties include teaching at the undergraduate level and research. Salary Assistant Professor — minimum \$24,204 on annual basis (1981-82). Applications including a curriculum vitae, transcripts and names of three referees should be sent to: Dr. S.G. Clarke, Chairman, Department of Economics, The University of Lethbridge, Lethbridge, Alberta, T1K 3M4. Tenure track position to begin July 1, 1982. Closing date: March 1, 1982.

**UNIVERSITY OF SASKATCHEWAN.** Department of Economics and Political Science. A tenurable position in economics at the assistant professor rank to teach labour economics and theory. Although our first priority is in the area of labour economics, we would also consider strong candidates in other fields. Ph.D. preferred, some teaching experience desirable. Normal starting date is July 1, 1982. Send your application, including curriculum vitae and names of three referees, to Professor K. Lal, Head, Department of Economics and Political Science, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

**UNIVERSITY OF SASKATCHEWAN.** Department of Economics and Political Science. A tenurable position in economics at the assistant professor rank to teach resource economics and theory. Although our first priority is in the area of resource economics, we would also consider strong candidates in other fields. Ph.D. preferred, some teaching experience desirable. Normal starting date is July 1, 1982. Send your application, including curriculum vitae and names of three referees, to Professor K. Lal, Head, Department of Economics and Political Science, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

**LAURENTIAN UNIVERSITY.** Department of Economics. Applications are invited from men and women for three positions as sitting professors or sessional appointments for the 1981-82 academic year. Appointments are in or teaching undergraduates, with Ph.D. preferred and bilingualism (English and French) an asset, with one of the positions requiring the ability to teach in French as well as in English. Rank and salary will be according to qualifications and experience. Position offered subject to budget approval. Canadian citizens and Landed Immigrants will be given preference. Applications should be sent as soon as possible to Dr. W.R. Cook, Chairman, Department of Economics, Laurentian University, Sudbury, Ontario, P3E 2C6.

**TRENT UNIVERSITY.** Department of Economics. Applications are invited for full time faculty positions (subject to budgetary approval). Doctorate or near completion required. Research and undergraduate teaching in Theory, Quantitative methods, other fields open. Salary and rank negotiable in accordance with qualifications and experience. Employment and Immigration Canada states: Only Canadians or landed immigrants to Canada need apply for these positions. Applications, curriculum vitae and names of three referees should be addressed to Professor D.C.A. Curtis, Chairman, Department of Economics, Trent University, Peterborough, Ontario, K9J 7B8.

**UNIVERSITY OF GUELPH.** Department of Economics. Probationary appointments for 1982-83. Strong interest in research and publication as well as teaching undergraduate and graduate courses. Fields of particular interest are international finance, international trade, corporate economics, industrial organization and theory, although other fields will be considered. Only those who are legally eligible to work in Canada need apply. Contact Professor D.A.L. Auld, Chairman, Department of Economics, University of Guelph, Guelph, Ontario, Canada, N1G 2W1. Appointments effective July 1 or September 1, 1982. Positions subject to final budgetary approval.

**UNIVERSITY OF GUELPH.** Department of Economics. Three or more visiting positions for 1982-83 at various ranks. Most fields of interest will be considered. Solid research and publication record for appointments at Associate or Full Professor level. Only those who are legally eligible to work in Canada need apply. Contact Professor D.A.L. Auld, Chairman, Department of Economics, University of Guelph, Guelph, Ontario, Canada, N1G 2W1. Appointments effective September 1, 1982. Positions subject to final budgetary approval.

**MC GILL UNIVERSITY.** Department of Economics. McGill University, Department

of Economics, Faculty of Arts invites applications for a full-time tenure track position, commencing September 1982. Candidates must have econometrics/statistics as a field; other fields of specialization are open. A Ph.D. (completed or near completion) is required. Applications with c.v. and names of three referees should be addressed to Professor Irving Brecher, Chairman, Department of Economics, McGill University, 855 Sherbrooke St. West, Montreal, Quebec H3A 2T7. Canadian Immigration Regulations now require the University to assess applications from Canadian citizens and permanent residents of Canada before inviting and assessing applications from other persons.

**UNIVERSITY OF WINNIPEG.** Department of Economics. The Department of Economics, University of Winnipeg, invites applications for one year sabbatical leave replacement commencing September 1, 1982. Excellence in teaching various undergraduate courses, including introductory economics, is required. Work towards Ph.D. desirable but M.A.'s will be considered. Applications will be accepted until the position is filled. Salary competitive and commensurate with qualifications and experience. Canadian immigration regulations require that only Canadians or permanent residents of Canada need apply. Applications, including curriculum vitae and the names of three referees should be sent to Professor D.J. Snidal, Chairman, Department of Economics, University of Winnipeg, Winnipeg, Manitoba, R3B 2E9.

## EDUCATION

**MOUNT SAINT VINCENT UNIVERSITY.** Education. Mount Saint Vincent University, Education Department, invites applications for a full-time appointment in the B.Ed. and graduate programs commencing July 1, 1982. Applicants should have teaching experience at the elementary level including work with exceptional children. Applications: Ph.D. or near completion in special education. Rank and salary in accordance with qualifications and experience. Canadians or permanent residents in Canada will be given preference. Send curriculum vitae and the names of three referees to: Dr. Susan Clark, Dean of Human and Professional Development, Mount Saint Vincent University, Halifax, Nova Scotia, B3M 2J6.

**MC GILL UNIVERSITY.** Faculty of Education. Education in English. For summer session July 7 - July 30, 1982, a qualified university instructor, preferably associate or full professor to teach a graduate course on assessment in English. Experience in developing local and national assessment policy, familiarity with current issues and research in the teaching of English, and acceptable record of research and publication in English Education. Rank and salary dependent on qualifications and experience. Only Canadians or Landed Immigrants to Canada need apply for this position. Please apply to: Patrick Dias, Program Director, M.Ed. (Teaching of English), Faculty of Education, McGill University, 3700 McTavish, Montreal, Quebec, H3A 2K4.

**MC GILL UNIVERSITY.** Faculty of Education. Professor — Reading Education (needed 3 or 4 for summer clinical work). Applicant should have earned doctorate in Reading, Educational Psychology, Special Education, English Education or other appropriate area. Must have had college/university level teaching experience in area and supervision of clinical experience. Rank and salary dependent on qualifications and experience. Needed for Summer 1982 Session. Only Canadians or Landed Immigrants to Canada need apply for this position. Contact: Dr. Frank Greene, Director, McGill University Reading Centre, Faculty of Education, 3700 McTavish, Montreal, Quebec H3A 1Y2, (514) 392-8888.

**MC GILL UNIVERSITY.** Faculty of Education. The Faculty of Education, McGill University, is considering plans for a nine-month summer school combining a program for gifted children and teacher training. Applications are being sought for a Director of the summer school, expert in gifted education, who must have experience administering such summer schools for gifted children and teachers, and teaching university-level courses in the education and psychology of the gifted. Also sought are at least five Demonstration Teachers experienced with specific curricular models in teaching the gifted, in supervision of student teaching, and in teaching gifted children in recognized programs. Only Canadian and Canadian residents need apply. Send resume to: Dr. Bruce M. Shore, Faculty of Education, 3700



McTavish, Montreal, Quebec H3A 1Y2.

**UNIVERSITY OF ALBERTA.** Education, Department of Secondary Education. Applications are invited for the position of Secondary Education Curriculum and Instruction Professor level (Salary \$27,070 per annum). Date of appointment September 1, 1982 or until filled. Main duties involve undergraduate level instruction in Secondary School Curriculum and Instruction in Social Studies integrated with practicum and supervision of practicum. Minor duties involve instruction in general C. & I. courses, "Teaching in the Secondary School", course module revision, development and evaluation. Successful teaching in Senior High School level social studies expected. Experience in Social Studies curriculum development, curriculum implementation and evaluation desirable. Disciplined understanding of the human and social sciences an asset. The University is an equal opportunity employer, but because of the requirements of Canada Employment and Immigration, preference will be given to Canadian Citizens and Landed Immigrants. Position is open to both female and male applicants. Closing date February 28, 1982. Applications, including a current curriculum vitae and names of three referees should be sent to Dr. T. Aoki, Chairman, Department of Secondary Education, The University of Alberta, Edmonton, Alberta, T6G 2G5.

**UNIVERSITY OF MANITOBA.** Faculty of Education. Social Sciences. Applications are invited for a position at the Assistant Professor level in the Department of Curriculum: Humanities and Social Sciences in Social Studies. This may be a term or probationary appointment depending upon qualifications. Applicants should have a Ph.D. in Education (or be near completion), or equivalent, with specialization in the theory and practice of teaching Social Studies, particularly at the elementary level. Further, they should have competence in general curricular issues related to the social studies. The major responsibilities of the position are teaching courses in undergraduate and graduate Pre-M.Ed. and M.Ed. programs. Additional responsibilities include student teaching supervision, committee and community service participation, program development, research and publication. Subject to budget approval, the appointment will commence July 1, 1982, therefore applications should be made before February 28, 1982. The position will be open until a suitable candidate is found. Both men and women are encouraged to apply. In accordance with Canadian Employment and Immigration policy, consideration in the first instance will be given only to Canadian citizens and permanent residents. Please send résumé and references to: Joan L. Irvine, Department of Curriculum: Humanities and Social Sciences, Faculty of Education, The University of Manitoba, Winnipeg, Manitoba, R3T 2N2. (phone 204-474-8780).

**UNIVERSITY OF ALBERTA.** Department of Secondary Education. Applications are invited for the position of Professor or Associate Professor level for Summer Session 1982: June 21 - July 15. Doctoral degree. Experiences in advanced doctoral level instruction in curriculum studies oriented towards critical social theory in the context of curriculum development, curriculum evaluation, curriculum policy making desirable. Duties: provide instruction in advanced graduate seminar Ed. C.I. 696 (6) Secondary Education: Ideology and Curriculum. Salary: Summer Session stipend for full professor plus travel grant. The University is an equal opportunity employer, but because of the requirements of Canada Employment and Immigration, preference will be given to Canadian Citizens and Landed Immigrants. Closing date for accepting applications is March 1, 1982. Applications accompanied by curriculum vitae should be sent to Dr. T. Aoki, Chairman, Department of Secondary Education, The University of Alberta, Edmonton, Alberta T6G 2G5.

**UNIVERSITY OF ALBERTA.** Department of Secondary Education. Applications are invited for the position of Professor or Associate Professor level for Spring Session 1982: May 1 - June 18. Doctoral degree. Experiences in graduate level instruction in the phenomenological approach to the social sciences, particularly dealing with pedagogy desirable. Duties: provide instruction in advanced graduate courses Ed. C.I. 598 Conference Seminar: Phenomenological Understanding of Pedagogy I, and Ed. C.I. 698 Conference Seminar: Phenomenological Understanding of Pedagogy II. Salary: Spring Session stipend for full professor plus travel grant. The University is an equal opportunity employer,

but because of the requirements of Canada Employment and Immigration, where equal qualifications occur, preference will be given to Canadian Citizens and Landed Immigrants. Closing date for accepting applications is March 1, 1982. Applications accompanied by curriculum vitae should be sent to Dr. T. Aoki, Chairman, Department of Secondary Education, The University of Alberta, Edmonton, Alberta T6G 2G5.

**UNIVERSITY OF VICTORIA.** Faculty of Education. Applications are invited for seasonal lecturers in the Faculty of Education for the period September 1, 1982 to April 30, 1983, in the Departments and areas listed below. Session and/or Summer Session extensions of contracts may be possible in some areas. Department of Art and Music Education (Dr. Ian Bradley, Chairman). Music Education: Elementary music methodology and student-teaching supervision. (Ability to play and teach classroom social instruments). Department of Communication: Social Foundations (Dr. Arthur Olson, Chairman). Curriculum Studies/Educational Foundations: Research and program development in the intermediate grades; curriculum theory. Educational Foundations, other than anthropology (Preference given to a person who can combine both areas). Educational Administration. Organization and administration of public schools; some graduate level specialization. Language Arts. Elementary school language development and student-teaching supervision. Library Education/Media. Learning resource introduction (multi-media) and typical library education offerings. School of Physical Education (Dr. John J. Jackson, Director). Physical Education: Any combination of the following areas: Recreation, Outdoor Education, Leisure studies practice co-ordinator (funded by Co-op Education), Elementary physical education teacher preparation, Secondary physical education teacher preparation, Gymnastics, Team Sports, Human physiology, Human anatomy, Physical education foundations, Biomechanics, Adaptive physical education. Department of Psychological Foundations in Education (Dr. Roger Rutledge, Chairman). Educational Psychology: Learning; Child Development; Adolescent Development; Counselling/Interpersonal Communication. A completed Doctorate is a minimum requirement. A completed Masters degree an absolute minimum. Successful relevant public school experience and university teaching are preferred. Canadian citizens and Canadian permanent residents will be given preference. Applications, with full curriculum vitae and the names of three referees, should be submitted by March 15, 1982 to the appropriate Chairman or Director, University of Victoria, P.O. Box 1700, Victoria, B.C. V8W 2Y2.

**UNIVERSITY OF VICTORIA.** Faculty of Education. Applications are invited for a teaching position in Music Education. This position is available July 1, 1982, subject to the availability of funds. Applicants should have a completed Doctorate in Music Education; successful elementary music teaching experience; a demonstrated knowledge of current elementary school music methodologies; successful experience in playing and teaching the recorder, Orff instruments, and guitar; and the demonstrated ability to supervise student teaching in primary and/or intermediate grades. Previous successful university teaching an asset. Preference will be given to Canadian citizens and permanent Canadian residents. Applications, with full curriculum vitae and the names of three referees, should be submitted by March 15, 1982, to Dr. Ian Bradley, Chairman, Department of Art and Music Education, Faculty of Education, University of Victoria, P.O. Box 1700, Victoria, B.C. V8W 2Y2.

**UNIVERSITÉ DE L'ALBERTA.** Faculté Saint-Jean. Education. La Faculté Saint-Jean, Université de l'Alberta, sollicite des candidatures au poste de professeur pour le programme de baccalauréat en éducation (élémentaire). Exigences: maîtrise ou doctorat en éducation et de l'expérience dans l'enseignement élémentaire. Le candidat aura des responsabilités dans l'enseignement et dans l'encadrement des stagiaires. Traitement et niveau en fonction des titres et de l'expérience. Soumettre sa candidature par écrit, accompagnée d'un curriculum vitae et des noms de trois référents à: G. Morcos, doyen, Faculté Saint-Jean, Université de l'Alberta, 8406-91 Street, Edmonton, Alberta, T6C 4G9. Date d'entrée en fonction: 1er juillet 1982. Concours ouvert aux hommes et aux femmes. (Ce poste est soumis aux autorisations budgétaires).

**UNIVERSITY OF VICTORIA.** Faculty of Education. The Faculty of Education, White-

quire Sessional Instructors during the 1982 Summer Session (May - August, May - June, and July - August). Applications are invited for any of the following areas: Graduate: Curriculum Development in the Studies: Physical Education; Educational Psychology; Counselling; Play Theory; Education Administration; Reading and Language Arts; Curriculum Studies; Music Education; and Art Education. Undergraduate: Physical Education; Outdoor Recreation; Music Education; Art Education; Mathematics Education; Science Education; Social Studies; Reading; History of Education; Educational Psychology; Exceptional Children; Learning Disabilities; Counselling Processes; Educational Media; and Library Education. Interested people are requested to send a curriculum vitae to: Dr. Bruce Howe, Associate Dean, Faculty of Education, University of Victoria, P.O. Box 1700, Victoria, B.C. V8W 2Y2. Please note: Preference will be given to candidates eligible for employment in Canada at the time of application. Application deadline: March 1, 1982.

**UNIVERSITY OF ALBERTA.** Faculty of Education. Applications are invited for a position in the Department of Elementary Education at the Assistant Professor level (Salary \$25,084 per annum, under review). Date of appointment July 1, 1982. Duties will include undergraduate and graduate teaching in curriculum and instruction courses in early childhood education and a subject area, development of general teaching skills through field experience and related course work, and graduate supervision. Candidates should have academic background in early childhood education and in an elementary school subject area. Doctorate and teaching experience required. The University is an equal opportunity employer, but because of the requirements of Canada Employment and Immigration, preference will be given to Canadian Citizens and Landed Immigrants. Closing date March 1, 1982. Applications including a current curriculum vitae and names of referees should be sent to Dr. Patricia A. McFetridge, Chairman, Department of Elementary Education, The University of Alberta, Edmonton, Alberta, Canada T6G 2G5.

**THE UNIVERSITY OF MANITOBA.** Coordinator. The University of Manitoba Stony Mountain Academic Program. The University Program is designed to provide university training for inmates at the federal penitentiary in Manitoba. Courses are offered on-site leading to a Bachelor of Arts degree. Qualifications: Graduate studies in Education (Ph.D. preferred). Experience in learning and program administration desirable; work with mature students in a correctional or related setting an asset. Responsibilities: Teaching combined English composition and learning skills courses. Program coordination and instruction. Recruitment of new students and instructors. Counselling and advising students. Liaison with Faculty of Arts, Continuing Education Division, Canadian Corrections Services and other related agencies. Rank and Salary: Academic appointment - Instructor II. Salary range: \$22,520 to \$25,000. Contact: Applications will be accepted up to February 28, 1982. Duties to commence April, 1982. Both men and women are encouraged to apply. In accordance with Canadian Employment and Immigration policy, consideration in the first instance will be given only to Canadian citizens and permanent residents. Applications, including detailed résumé, should be sent to: Dr. Deo H. Poornwala, Acting Director, Summer Session and Credit Extension, Continuing Education Division, 503 University Centre, University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

**DE L'ONTARIO.** CERCLE DES PÉDAGOGUES DE L'ONTARIO. Centre de recherche en éducation franco-ontarienne. Un poste de professeur adjoint ou professeur agrégé est offert au Centre de recherches en éducation franco-ontarienne à l'Institut d'études pédagogiques de l'Ontario. Les postulants doivent avoir une maîtrise ou un doctorat, posséder une connaissance approfondie des problèmes connexes à l'éducation en langue française en milieu minoritaire et une expérience reconnue dans le domaine de l'évaluation de la compétence linguistique. Ils devraient également pouvoir enseigner des cours de maîtrise ou de doctorat dans le domaine de l'éducation en langue française et avoir la capacité de diriger des projets de recherche dans ce domaine. Sous réserve de la disponibilité des fonds nécessaires, il s'agit d'un poste qui mène à la permanence et qui sera offert comme tel si le candidat est jugé qualifié.

On s'attend à ce que le candidat sélectionné soit reconnu comme un expert dans son domaine et y fasse un contribution importante et continue. Les demandes accompagnées d'un C.V. et du nom d'au moins trois répondants seront envoyées à: M. Michael Fullan, Directeur adjoint (Affaires universitaires), l'Institut d'études pédagogiques de l'Ontario, 252 rue Bloor ouest, Toronto, Ontario, M5S 1V6. Conformément aux instructions du département de main d'œuvre et d'immigration canadien, on ne sera offert qu'à des citoyens canadiens ou immigrants reçus. Date limite pour l'envoi des demandes, 28 février 1982.

**CONCORDIA UNIVERSITY.** The Department of Education. Sessional Lecturers. The University - Montreal has openings for sessional lecturers for graduate and undergraduate courses in the Special Summer Sessions. Teaching interests should be in the following areas and time periods: For Evening Courses May 1 - June 10 - Education in Quebec, Adult Education in Canada; For Evening Courses May 11 - July 14 - The Nature and Function of Teaching, Planning and Producing Audio Visual Materials, Philosophical Aspects of Educational Technology; For Evening Courses June 15 - July 13 - Teaching Reading to Preschool and Primary Children, Educational Systems in Education and Training; For Day Courses July 2 - July 21 - Introduction to the Philosophy of Education, Instructional Systems Analysis, Educational Simulation and Gaming, Management of Learning Resources, Human Resource Development and Management in Adult Education, Small Computer Systems in Education and Training, Sociology of Education; Teacher Professionalization and the School as a Workplace; For Day Courses July 2 - August 14 - Psychology of Education, Sociology of Education. Only Canadian citizens and Landed Immigrants need apply for these positions. Applicants with curriculum vitae, course of interest, and the names of three referees should be addressed to: Dr. Richard Barrett, Director, Summer Session in Education, Department of Education, Concordia University, 1455 Maisonneuve Blvd. West, Montreal, Quebec, H3G 1M8. Application deadline: February 28, 1982.

**YORK UNIVERSITY.** Faculty of Education. A tenure stream or term appointment or secondment, pending approval, as a pedagogical generalist, effective September 1982. Strength in elementary education, a foundation discipline, and in pedagogy, and appropriate professional and/or academic achievements, required. Canadian citizens and landed immigrants will be given preference. Duties include teaching in innovative, concurrent undergraduate teacher education programme. Salary negotiable. Send applications, by March 1, 1982, to: Dean A. Efrat, York University, Downsview (Toronto), Ontario, M3J 1P3.

**YORK UNIVERSITY.** Faculty of Education. A contractually limited appointment or secondment, pending approval, in Special Education, effective September 1982. Broad strength in special education, professional and/or academic accomplishments required and ability to contribute to a concurrent B.Ed. programme and an extensive inservice programme. School teaching experience would be an asset. Canadian citizens and landed immigrants will be given preference. Salary negotiable. Send applications, by March 1, 1982, to: Dean A. Efrat, York University, Downsview (Toronto), Ontario, M3J 1P3.

**YORK UNIVERSITY.** Faculty of Education. A tenure stream appointment, pending approval, in Special Education, effective September 1982. Particular strength in learning disabilities as well as broad strength in special education, academic and professional accomplishments required, and ability to contribute to a graduate programme in language and learning problems, a concurrent B.Ed. programme, and an extensive inservice programme. School and university teaching experience would be an asset. Canadian citizens and landed immigrants will be given preference. Salary negotiable. Send applications, by March 1, 1982, to: Dean A. Efrat, York University, Downsview (Toronto), Ontario, Canada, M3J 1P3.

**YORK UNIVERSITY.** Faculty of Education. A tenure stream appointment, pending approval, as Coordinator of In-Service Programmes, effective July 1982. Broad professional and academic strength and excellent administrative abilities are essential; elementary or secondary and university teaching experience and knowledge of special education and pedagogy would be assets. Canadian citizens and landed immigrants will be given preference. Duties include: academic and administrative leader-



ship of large-scale professional development programme for school teachers working closely with academics and professional sectors; some university teaching in pre- or in-service programmes. Salary negotiable. Send applications, by March 1, 1982, to: Dean A. Efrat, York University, Downsview (Toronto), Ontario, M3J 1P3

## ENGINEERING CHEMICAL

**UNIVERSITY OF SASKATCHEWAN.** Department of Chemistry and Chemical Engineering. Applications are invited from qualified candidates for appointments as Post-doctoral Fellows and Research Associates in the following fields of chemistry and chemical engineering: — Chemistry — Theory of conformational changes and chemical reactions, energy hypersurfaces, quantum chemistry of biomolecules, photochemistry and radiation chemistry of transition metal complexes and high pressure chemistry, laser photochemistry, photophysics and spectroscopy, fluorescence studies of proteins, thermodynamic and dynamic investigations of microemulsions, organometallic chemistry, organic reaction mechanisms, electron spin resonance of solid state defects and organic radicals, spin-Hamiltonian theory, chemical reactions generated by ultrasound, dynamics of fast reactions using ultrasonic techniques. Chemical Engineering — corrosion engineering, slurry pipeline flow, heterogeneous catalysis, production of liquid and gaseous hydrocarbons from coal and biomass, and reactor modelling studies. The positions are tenable initially for one year, renewable at rates up to the maximum allowed by the NSERC grant regulations. Send curriculum vitae, transcripts and letters from three referees to the undersigned, from whom further particulars may be obtained. Professor D.R. Grant, Head, Department of Chemistry and Chemical Engineering, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0, Canada. Telephone 306-343-2933.

## ENGINEERING CIVIL

**ROYAL MILITARY COLLEGE OF CANADA.** Civil Engineering. Academic position for a specialist in structural engineering. A Ph.D. or equivalent desired. To teach graduate and undergraduate courses in structural analysis and design; to pursue independent design oriented research; to supervise graduate and undergraduate theses; and to teach other civil engineering subjects as required by the Head of the Department. Salary commensurate and in accordance with professional qualifications and experience. Applications to: Dr. Wayne Kirk, Head, Department of Civil Engineering, Royal Military College of Canada, Kingston, Ontario, K7L 2W3. Starting date: 1 August, 1982. Deadline for applications: when position filled.

**UNIVERSITY OF ALBERTA.** Department of Civil Engineering. Applications are invited for a faculty position in the area of structural steel design. The successful applicant will be expected to work at both undergraduate and post-graduate levels and to be active in research. Both a Ph.D. and engineering experience are desirable. Submit application, including curriculum vitae, transcripts, details of experience and names of referees to: Dr. Jac P. Verschuren, Chairman, Department of Civil Engineering, The University of Alberta, Edmonton, Alberta, Canada, T6G 2G7. Appointment date is open. The University of Alberta is an equal opportunity employer but because of Canada Employment and Immigration guidelines, preference will be given to citizens and permanent residents of Canada.

**CARLETON UNIVERSITY.** Department of Civil Engineering. The Department of Civil Engineering has openings for preliminary, term or visiting appointments at the assistant and associate professor level. Duties will include teaching and research at the undergraduate and graduate levels in the areas of structures and building design. Positions are subject to budgetary approval. Applicants should have a Ph.D. degree or equivalent; preference will be given to those eligible for registration as professional engineers in the Province of Ontario. Applicants must be legally eligible to work in Canada for the period of the appointment. Letters of inquiry and application should be addressed to: The Chairman, Department of Civil Engineering, Carleton University, Ot-

tawa, Canada, K1S 5B6.

**UNIVERSITY OF MANITOBA.** Department of Civil Engineering. Teaching Positions. Applications are invited from individuals with a proven research record in hydraulics, structures or sanitary engineering. A Ph.D. or equivalent in engineering is required. Appointments will be for a specified term and may be renewed contingent on performance and the availability of funds. Both men and women are encouraged to apply. In accordance with Canadian Employment and Immigration policy, consideration in the first instance will be given only to Canadian citizens and permanent residents of Canada. Ongoing research projects in the Department include: slurry transport in pipelines, cold weather wastewater treatment, and the testing of structural elements (masonry and reinforced concrete). Preference will be given to experimentally inclined researchers. Please send your curriculum vitae, a brief statement of research interests, copies of two or three recent publications and the names of four references to: Dr. D.H. Shields, P. Eng., Head of the Department of Civil Engineering, The University of Manitoba, Winnipeg, Manitoba, Canada, R3T 2N2. The closing date for applications is February 28, 1982.

## ENGINEERING COMPUTER

**CARLETON UNIVERSITY.** Department of Systems and Computer Engineering. Carleton University's Department of Systems and Computer Engineering has openings for preliminary (tenure track), term, or visiting appointments at the assistant or associate professor level. Duties will include research and teaching at the undergraduate and graduate levels in the area of computer engineering (programming languages, digital machine architecture, digital systems, microprocessors, computer communications, and associated hardware and software). Positions are subject to budgetary approval. In addition, the University's mainframe, Departmental facilities include well-equipped minicomputer and microcomputer laboratories. Applicants should have a Ph.D. degree or equivalent. As required by Employment and Immigration Canada regulations, preference will be given to Canadian citizens and landed immigrants. Preference will also be given to those eligible for registration as professional engineers in the Province of Ontario. Letters of inquiry and application should be addressed to: The Chairman, Department of Systems and Computer Engineering, Carleton University, Ottawa, Ontario, Canada, K1S 5B6.

## ENGINEERING ELECTRICAL

**UNIVERSITY OF WATERLOO.** Electrical Engineering. Applications are invited for a faculty position in the Department of Electrical Engineering at the University of Waterloo. Candidates should have a doctorate and a commitment to excellence in teaching and research. All areas of electrical engineering will be considered. Salary and rank will be commensurate with qualifications. It is expected to make the appointment early in 1982 although it will remain open until a suitable candidate is found. Resumes should be sent to: Chairman, Department of Electrical Engineering, University of Waterloo, Waterloo, Ontario, N2L 3G1, Canada. Canadian Citizens and Landed Immigrants will be given preference.

**QUEEN'S UNIVERSITY AT KINGSTON.** Department of Electrical Engineering. Applications are invited for an academic position in one or more of the following areas: computer engineering, electronics, microprocessors and applications to control or communications. Background in teaching and research desirable. Industrial experience and professional engineering status advantageous. Basic duties will include undergraduate and graduate teaching, research compatible with the departmental program, and participation with other academic staff in the academic and administrative affairs of the department. Rank and salary are dependent upon qualifications and experience. Candidates of both sexes are equally encouraged to apply. In compliance with regulations of the Department of Manpower and Immigration, only Canadians or Landed Immigrants to Canada need apply for this position. Submit

detailed curriculum vitae, with letter and names of three referees to P.H. Witke, Head, Department of Electrical Engineering, Queen's University, Kingston, Ontario, K7L 3N6.

**UNIVERSITY OF TORONTO.** Department of Electrical Engineering. The Department of Electrical Engineering, University of Toronto, has an opening for a research associate in the area of integrated circuit technology. The appointment will be effective April 1st, 1982. A doctorate degree in Electrical Engineering is required. Send resume to: The Assistant Chairman (Academic), Department of Electrical Engineering, 35 St. George St., Toronto, Ontario, M5S 1A4, Canada.

## ENGINEERING GEOLOGICAL

**UNIVERSITY OF MANITOBA.** Geological Engineering. Applications are invited for an appointment at the Assistant or Associate Professor Level, effective July 1, 1982. The initial appointment will be for a period of up to three years, with possibility for renewal. The candidate is expected to undertake teaching in the areas of Mine and Mineral Engineering, and Fossil Fuel Development and Production. The candidate will also be expected to develop graduate courses, and to undertake research in his/her area of specialization. An advanced degree is required in Geological Engineering, or in related fields such as Mining, Mineral Processing or Petroleum Engineering. Consideration will be given to experience in industry and/or teaching. Both men and women are encouraged to apply. In accordance with Canadian Employment and Immigration policy, consideration in the first instance will be given only to Canadian citizens and permanent residents. Applications, including the names of three referees should be submitted by March 31, 1982 to: Professor A. Baracos, Head, Department of Geological Engineering, University of Manitoba, Winnipeg, Manitoba R3T 2N2.

## ENGINEERING MECHANICAL

**UNIVERSITY OF OTTAWA.** Department of Mechanical Engineering. Applications are invited for a faculty position from candidates with a strong research interest in solid mechanics. Salary and level of appointment according to qualifications. Duties to include undergraduate and graduate teaching in the areas of solid mechanics and design with a strong emphasis on research. Doctorate degree required. Bilingualism (English and French) an asset. Only Canadians and Landed Immigrants need apply. Applications including curriculum vitae, details of experience and names of referees should be addressed, before February 28, 1982, to: Professor S. Mirza, Chairman, Department of Mechanical Engineering, University of Ottawa, Ottawa, Ontario, K1N 6N5.

**CARLETON UNIVERSITY.** Department of Mechanical & Aeronautical Engineering. An opening exists for a tenure-track appointment at the Assistant/Associate Professor level. In addition, temporary openings exist for a one-year term (sabbatical replacements) at the Assistant or Associate Professor levels. The successful applicants will have an interest in either Design, Solid Mechanics or Materials and Metallurgy, and will be expected to teach at both undergraduate and graduate levels and participate in the research activities of the department. Applications with C.V. and names of three referees should be sent to: Dr. J.A. Goldak, Chairman, Mechanical & Aeronautical Engineering, Carleton University, Ottawa, Ontario, Canada, K1S 5B6. Positions are subject to budgetary approval. As required by Employment and Immigration Canada regulations, only Canadians or landed immigrants need apply for these positions.

## ENGINEERING ROBOTICS

**MCGILL UNIVERSITY.** Engineering. Research Assistant — Robotics. A new project in intelligent automation is being initiated. The application is the inspection and assembly of electronic circuits. We are seeking two individuals with at least a

Master's degree to work on this project. Previous experience working on a robotics project is absolutely necessary. The first individual should have the equivalent of a Master's degree in Mechanical Engineering, with specialization in industrial manipulators and robot arms. The second individual should have a Master's degree in Electrical Engineering or Computer Science, with specialization in Computer Vision. In both positions, experience with small computers, and software development is also necessary. Federal regulations require that only Canadians or Landed Immigrants to Canada need apply for these positions. The salary is within the range of \$20 - \$24,000 depending on qualifications. Applicants should send resume to Professor M.D. Levine, Department of Electrical Engineering, McGill University, 3480 University Street, Montreal, P.Q., H3A 2A7.

## ENGLISH

**YORK UNIVERSITY.** Department of English (Faculty of Arts). Subject to final budgetary approval, a tenure stream position is open for appointment at either the Assistant or Associate Professor level, depending upon qualifications and experience. Primary interest in the Renaissance (including Shakespeare); a secondary interest in the medieval period preferred. Salary commensurate with rank and experience. Candidates should have a Ph.D. or equivalent, with teaching experience, and some publication or other evidence of scholarly activity. Canadian Citizens and Landed Immigrants will be given preference. Closing date for applications: March 15, 1982. Send applications to: Professor John Willoughby, Chairman, Department of English, York University, 4700 Keele Street, Downsview, Ontario M3J 1P3. Only complete applications which include a Curriculum Vitae, transcripts of all university records, and the names of three referees can be considered.

**UNIVERSITY OF TORONTO.** Department of English. Budget permitting, the Department of English at the University of Toronto plans to make some contractually-limited one-year or two-year appointments at the assistant professor level, to begin July 1, 1982. The present salary for such positions is \$20,500. Address applications to: Denton Fox, Chairman, Department of English, University of Toronto, Toronto, Ontario M5S 1A1. Applications received after April 1 may be too late to be considered.

**UNIVERSITY OF ALBERTA.** Department of English. Applications are invited from suitably qualified women and men for a tenurable position as Assistant Professor, commencing July 1, 1982. Ph.D. preferred; specialist qualifications in Expository Writing and Composition/Rhetoric required; ability to teach in other areas desirable; ability to plan and coordinate writing courses and programs preferred; teaching experience preferred; publication an asset. Rank minima (1981-82): a complete application only, including a letter of application, a curriculum vitae, transcripts of university records, and the names of three referees whom the applicant has asked to write on his/her behalf. Send application to: Department of English, The University of Alberta, Edmonton, Alberta, Canada, T6G 2E5, before February 28, 1982. The University is an equal opportunity employer. Canadian Immigration regulations stipulate, however, that Canadian citizens and legal residents of Canada must be given preference.

**MOUNT SAINT VINCENT UNIVERSITY.** English Department. The English Department invites applications for a position at the rank of assistant professor. Candidates must have a primary interest in the theory and practice of writing. Preference will be given to candidates with a completed Ph.D. and teaching experience. Salary will be commensurate with qualifications. Position to commence July 1, 1982. Send curriculum vitae and names of three referees before March 15, 1982, to: Dean of Humanities and Sciences, Mount Saint Vincent University, Halifax, Nova Scotia, B3M 2J6. Position subject to budget approval. Immigration regulations require that only Canadian or permanent residents need apply for this position.

**UNIVERSITY OF WINNIPEG.** Department of English. Applications are invited for a possible 1982-83 seasonal position that fills a sabbatical leave in the Department of English. Preference will be given to applicants with Ph.D. or near, teaching experience and publications. Teaching duties: undergraduate courses (which may include



an Honours course) in Shakespeare, Renaissance, and at the Freshman level. Salary and rank commensurate with qualifications and experience. Position subject to budget approval. Applications with curriculum vitae should be sent to: Dr. A.G. Bedford, Chairman, Department of English, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba R3B 2E9. Applicants should provide the names, addresses and telephone numbers of three referees, and request that they each send a supporting letter to the above address. Date of appointment: September 1, 1982. Applications close March 31, 1982, or when position is filled. Only Canadians or landed immigrants need apply for this position.

**CONCORDIA UNIVERSITY.** Department of English. The English Department expects an opening in Creative Writing in Prose. Applicants should have an established national reputation as fiction writers. Teaching experience and academic qualifications are assets. Salary and rank (at the Assistant or Associate Professor level) are negotiable. Duties include teaching creative writing at graduate and undergraduate levels and the direction of theses. The appointment is subject to budgetary approval effective from June 1, 1982. Canadian Immigration regulations require that only Canadians or permanent residents need apply for this position. Applications should be sent to: Dr. Arthur Broes, Chairman, Department of English, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, H3G 1M8.

### FAMILY STUDIES

**UNIVERSITY OF MANITOBA.** Department of Family Studies. A full-time position is available at the Assistant Professor level to teach undergraduate courses in communications and graduate or undergraduate courses in the area of family economics, consumer studies and/or home management. The successful candidate will be expected to pursue research in related areas. Preference will be given to applicants holding a Ph.D. or equivalent and who have demonstrated competence in teaching and research. Salary commensurate with qualifications and experience. Both men and women are encouraged to apply. In accordance with Canadian employment and immigration policy, consideration in the first instance will be given only to Canadian citizens and permanent residents. Enquiries and applications, including complete curriculum vitae and the names of three referees should be sent to: Dr. Dale Berg, Chair of Selection Committee, Department of Family Studies, Faculty of Human Ecology, University of Manitoba, R3T 2N2. The position will be available July 1, 1982.

### FILM

**SIMON FRASER UNIVERSITY.** Centre for the Arts. Film. Simon Fraser University expects to make a visiting faculty appointment in film production at the rank of Assistant Professor. This position involves teaching at the intermediate and advanced levels of filmmaking, conducting critical seminars, and particularly in faculty supervision of student films. Qualifications should include substantial professional experience in a variety of filmic genres (i.e., documentary, dramatic, film art), a demonstrated ability to teach the craft of film at all levels, and some familiarity with contemporary film theory and criticism. Candidates should be prepared to accept faculty responsibilities within an interdisciplinary fine and performing arts department, duties to begin September 1, 1982. Preference will be given to candidates eligible for employment in Canada at the time of application. Letters of application, a complete curriculum vitae, and names of three referees should be received by February 28, 1982, and should be sent to: Professor Grant Strate, Director, Centre for the Arts, Simon Fraser University, Burnaby, B.C., Canada, V5A 1S6.

### FOOD SCIENCE

**UNIVERSITY OF SASKATCHEWAN.** Department of Dairy and Food Science. Research position available to work on the antimicrobial effects of fungal metabolites and their influence on the rumen fermentation.

tion. Background in one or more of microbial physiology, anaerobic microbiology and continuous culture techniques desirable; Ph.D. essential. Send curriculum vitae and names of three referees to: Dr. G.A. Jones, Agricultural Microbiology Section, Department of Dairy and Food Science, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0V0, Canada.

**UNIVERSITY OF MANITOBA.** Department of Foods and Nutrition. Foods Specialist. Applications are invited for an academic position of lecturer with expertise in sensory evaluation and training in the chemical and nutritional assessment of food. The successful candidate will be expected to teach undergraduate and graduate courses and develop a research program in the area of consumer food quality assessment. Minimum qualifications are an M.Sc. with demonstrated or potential ability in teaching and research in the sensory area. This is a term appointment with salary commensurate with qualifications and experience. The University encourages both women and men to apply. In accordance with Canadian Employment and Immigration policy, consideration in the first instance will be given to Canadian citizens and permanent residents. Applicants should include a curriculum vitae and three referees to: Dr. N.A.M. Eskin, Head, Dept. of Foods and Nutrition, Faculty of Human Ecology, University of Manitoba, Winnipeg, Manitoba, R3T 2N2. Position is available immediately and will remain open until filled.

**UNIVERSITY OF ALBERTA.** Department of Foods and Nutrition. Academic appointment in food service management. Minimum acceptable: Master's degree in Food Service Management, Foods, Business Administration, or Hotel, Restaurant and Institution Management combined with appropriate experience. Ph.D. desirable. To teach and to develop the area of food service (hotel, restaurant, institution) management. Salary negotiable. Dependence on qualifications. Interested individuals should send a curriculum vitae and résumé to: Dr. Zenia Hawrysh, Chairman, Department of Foods and Nutrition, Faculty of Home Economics, The University of Alberta, Edmonton, Alberta, T6G 2M8. As soon as possible. When position filled, The University of Alberta is an equal opportunity employer, but because of the requirements of Canada Employment and Immigration, preference will be given to Canadian citizens and landed immigrants. Position subject to availability of funds.

### FORESTRY

**UNIVERSITY OF NEW BRUNSWICK.** Faculty of Forestry. Applications are invited for a tenure-track position in Forest Economics at the Assistant or Associate professor level beginning July 1, 1982. A Ph.D. or equivalent is required. Duties include undergraduate and graduate teaching, supervision of graduate students and research. Applicants should note that, in accordance with current government regulations, only those persons eligible for employment in Canada may apply at this time. While this is an established position, it is subject to budgetary approval. Applications, including a curriculum vitae and names of three referees, should be submitted as soon as possible to: Dr. I.R. Methven, Chairman, Department of Forest Resources, University of New Brunswick, P.O. Box 4444, Fredericton, N.B. E3B 6C1.

**UNIVERSITY OF NEW BRUNSWICK.** Faculty of Forestry. Applications are invited for a tenure-track position in Silviculture at the Assistant or Associate Professor level beginning July 1, 1982. A Ph.D. or equivalent is required. Duties include undergraduate and graduate teaching, supervision of graduate students and research. Applicants should note that, in accordance with current government regulations, only those persons eligible for employment in Canada may apply at this time. While this is an established position, it is subject to budgetary approval. Applications, including a curriculum vitae and names of three referees, should be submitted as soon as possible to: Dr. I.R. Methven, Chairman, Department of Forest Resources, University of New Brunswick, P.O. Box 4444, Fredericton, N.B. E3B 6C1.

is required. Duties include undergraduate and graduate teaching, supervision of graduate students and research. Applicants should note that, in accordance with current government regulations, only those persons eligible for employment in Canada may apply at this time. While this is an established position, it is subject to budgetary approval. Applications, together with a curriculum vitae and names of three referees, should be submitted as soon as possible to: Dr. I.R. Methven, Chairman, Department of Forest Resources, University of New Brunswick, P.O. Box 4444, Fredericton, N.B. E3B 6C1.

### FRENCH

**SAINT MARY'S UNIVERSITY.** Halifax, Nova Scotia. French. Applications are invited for a position in French (regular probationary appointment), Assistant Professor Level 1 (1981-82: \$22,397.00). Candidates should have a completed Ph.D. in French Canadian literature and a strong background in all levels of language instruction. Teaching assignment involves undergraduate courses in French Canadian literature and civilization in addition to language classes. An interest in Acadian literature and civilization would be an asset. Candidates should have some previous teaching experience and be fluent bilingual. Position is open only to Canadian citizens or permanent residents of Canada. Letters of application, including a complete curriculum vitae and the names of three referees, should be addressed to: Dr. A.J. Farrell, Chairman, Modern Languages and Classics, Saint Mary's University, Halifax, N.S. B3H 3C3.

### GEOGRAPHY

**UNIVERSITY OF MANITOBA.** Department of Geography. Human geographers are invited to apply for two or three seasonal positions available in 1982-3, budget dependent. The positions are replacements for persons on leave. The effective date of appointment is September 1, 1982 and the duration of the appointment is 10 months. The appointments will be at either the Assistant Professor or Lecturer rank. For the Assistant Professor rank the Ph.D. degree or its equivalent in publications, is required. For the Lecturer rank candidates must be at an advanced stage in their doctoral programs. Teaching experience is preferred. The appointees will instruct in introductory human geography and in advanced courses involving a selection of the following fields: quantitative methods, economic, population and behavioural geography. The teaching load will amount to the equivalent of three full courses, or nine contact hours per week. Please submit a letter of application, with a curriculum vitae and the names of three referees to: Dr. A.J.W. Catchpole, Professor and Head, Department of Geography, The University of Manitoba, Winnipeg, Manitoba, R3T 2N2. Closing date is February 28, 1982. Both women and men are encouraged to apply. In accordance with Canadian Employment and Immigration policy, consideration in the first instance will be given only to Canadian citizens and permanent residents.

**UNIVERSITY OF WINNIPEG.** Department of Geography. Applications are invited for a one-year seasonal position at the rank of lecturer or assistant professor. Preference will be given to candidates with the Ph.D. Duties include teaching undergraduate courses in Introductory, Urban and Population Geography. Salary dependent on qualifications and experience. Position is subject to budget approval. Applications, with curriculum vitae and the names of three referees, should be sent to: Dr. James M. Richtik, Chairman, Department of Geography, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba R3B 2E9. Starting date: September 1, 1982. Closing date: March 15, 1982 or when position is filled. ONLY CANADIANS OR PERMANENT RESIDENTS NEED APPLY FOR THIS POSITION.

**UNIVERSITY OF WINNIPEG.** Department of Geography. Applications are invited for a one-year seasonal position at the rank of lecturer or assistant professor. Ph.D. preferred. Duties involve teaching undergraduate courses in Physical Geography and Geology. Salary dependent on qualifications and experience. Position subject to budget approval. Applications, with curriculum vitae and the names of three

referees, should be sent to: Dr. James M. Richtik, Chairman, Department of Geography, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, R3B 2E9. Starting date: September 1, 1982. Closing date: March 15, 1982 or when position is filled. ONLY CANADIANS OR PERMANENT RESIDENTS NEED APPLY FOR THIS POSITION.

**UNIVERSITY OF WINNIPEG.** Department of Geography. Applications are invited for a one-year seasonal position at the rank of lecturer or assistant professor. Preference will be given to candidates with the Ph.D. Duties involve teaching undergraduate courses in Remote Sensing and Aerial Photography. Salary dependent on qualifications and experience. Position subject to budget approval. Applications, with curriculum vitae and the names of three referees, should be sent to: Dr. James M. Richtik, Chairman, Department of Geography, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba R3B 2E9. Starting date: September 1, 1982. Closing date: March 15, 1982 or when position is filled. ONLY CANADIANS OR PERMANENT RESIDENTS NEED APPLY FOR THIS POSITION.

**THE UNIVERSITY OF WESTERN ONTARIO.** Department of Geography. Position: Assistant Professor. Responsibilities: Teach undergraduate courses in biogeography, bioclimatology and participate in the Department's Resources Conservation program; assist in the supervision of senior honours research reports and graduate work in these fields; be broadly responsible for the operation and maintenance of a biogeographical laboratory. Qualifications: Ph.D. degree. Demonstrated ability to initiate and participate in ongoing interdisciplinary ecological research projects preferred. Starting Date: July 1, 1982, subject to availability of funds. Conditions of Appointment: Limited Term (1 to 3 years). Salary: Commensurate with qualifications and experience. To apply: Send application and the names of three referees by March 1, 1982 to Chairman, Department of Geography, The University of Western Ontario, London, Ontario N6A 5C2. Canadian Immigration regulations require that Canadians and Landed Immigrants be given preference.

**UNIVERSITY OF TORONTO.** Erindale Campus. Department of Geography. Applications are invited for a tenure-stream position at the rank of Assistant Professor, beginning either July 1 or September 1, 1982. Ph.D. required at time of appointment. The successful candidate must have teaching interests in physical-environmental systems, as well as background and research interests in physical geography. Candidates must demonstrate the capacity to teach introductory, as well as advanced, courses in physical geography, and applications to man-environment relationships. Research interests in physical-environmental systems, as well as physical-environmental systems, are well supported by excellent laboratory facilities and direct access to the University of Toronto computer system. Applicants will be accepted from all areas of physical geography. A letter of application with curriculum vitae and the names of three referees should be sent to Professor J. Britton, Chairman, Department of Geography, University of Toronto, Toronto, Canada M5S 1A1 before February 28, 1982.

**UNIVERSITY OF TORONTO.** Department of Geography. Programme in Planning. Applications are invited for a tenure-stream position at the rank of Assistant Professor, beginning July 1, 1982. The successful applicant must have a Ph.D. in Planning or Regional Science (preferably with a Geography background), or Ph.D. in Geography. Research interests in the public sector such as public finance or policy analysis must be demonstrable in ongoing research. Teaching assignments will include graduate courses in the Planning Programme and undergraduate courses in Geography, such as quantitative methods, introductory urban or transportation. The right is reserved to offer a contractually limited term appointment. A letter of application with curriculum vitae and the names of three referees should be sent to Professor J. Britton, Chairman, Department of Geography, University of Toronto, Toronto, Canada M5S 1A1 before February 28, 1982.

**UNIVERSITY OF VICTORIA.** Department of Geography. Applications are invited for the following position: Assistant Professor: Recreational and Water Resources. Ability to teach courses on recreational resources and water resources. Experience in teaching other courses such as general physical geography, cartography, remote



sensing, or air photo interpretation desirable. Ph.D. or all but dissertation required. This is a tenure track position. Position effective 1 July 1982. Salary subject to qualifications and experience. Assistant Professor, \$24,250 minimum for 1981/82. Submit curriculum vitae and the names of three referees to: Dr. W.R.D. Sewall, Chairman, Department of Geography, University of Victoria, P.O. Box 1700, Victoria, B.C., Canada, V8W 2Y2, no later than 28 February 1982. Canadian Immigration regulations now require the University to assess applications from Canadian citizens and permanent residents of Canada before assessing applications from other persons.

**UNIVERSITY OF GUELPH.** Department of Geography. The Department has a visiting position in human geography for two or three semesters beginning on 1st September 1982. The principal duties will be to teach courses at the second-year level and above with a specialization in urban/economic geography. Other acceptable secondary fields of interest include quantitative methods, regional, cultural and man-environment. Salary commensurate with qualifications and experience. Applications will be received from Canadian citizens, permanent residents and others eligible for employment in Canada at the time of application. Guelph operates on a trimester system with 13 week courses. Applications with curriculum vitae and names of three referees should be sent to: Chairman, Department of Geography, University of Guelph, Guelph, Ontario, N1G 2W1.

**WILFRID LAURIER UNIVERSITY.** Department of Geography. Assistant Professor for a limited appointment of one or two years beginning July 1, 1982. Duties to commence September 1, 1982. Ph.D. preferred but successful candidate must also demonstrate teaching and research competence during the interview. To teach graduate and undergraduate courses in Resources Management. Salary commensurate with experience and academic record. Canadian Immigration policy requires that, in the first instance, only Canadians or landed immigrants to Canada need apply for this position. Vitae and names of three referees to: Dr. H. Sanderson, Chairman, Department of Geography, Wilfrid Laurier University, Waterloo, Ontario, N2L 3C5.

**THE UNIVERSITY OF LETHBRIDGE.** Department of Geography. One position at the Assistant Professor level. Canadian citizen and permanent residents of Canada will be given preference for this position. Ph.D. Preference will be given to applicants from any specialization within physical geography, except geomorphology and climatology. Appointee to teach introductory physical geography and a regional geography. Desirable additional courses would include soils geography, biogeography, map interpretation, field research techniques and computer applications in geography. Salary Assistant Professor — minimum \$24,204 on annual basis (1981-82). Applications, detailed personal resume including three letters of reference should be sent to: Dr. R.J. Fletcher, Department of Geography, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta, T1K 3M4. Tenure track position, commencing July 1, 1982. Closing date: February 28, 1982.

**UNIVERSITY OF TORONTO. SCARBOROUGH COLLEGE.** Geography. Applications are invited for two positions commencing July 1, 1982, at the Assistant Professor or Lecturer level. One of these is a one-year position to replace a faculty member on sabbatical leave; applicants must be able to teach courses in geomorphology, soils management and introductory quantitative methods. The other position is a contractually-limited appointment, initially for two years, with the possibility of extension for a further three years. Applicants must be qualified to teach courses on the economic aspects of resource development and management. Applications should be submitted by February 1, 1982 to: Dr. E. Selph, Geography, Division of Social Sciences, Scarborough College, University of Toronto, 1265 Military Trail, West Hill, Ontario, M1E 1A4. Canadian Immigration regulations require the University to assess applications from Canadian citizens and permanent residents of Canada before considering other applications.

## GEOLOGY

**THE UNIVERSITY OF WESTERN ONTARIO.** Geology. The Department of Geology, The University of Western Ontario, London, Canada, invites applications for a tenure-

track position at the rank of Assistant Professor available July 1, 1982, subject to budgetary approval. Applicants will have a Ph.D., a strong field background and an interest in recent sedimentary processes with application to ancient clastic and carbonate rocks. Teaching will include undergraduate courses in sedimentology and field mapping together with graduate student supervision. The University of Western Ontario has approximately 16,000 students. It is built on glacial deposits and is convenient to outcrops of Paleozoic and Precambrian sedimentary rocks. The Department of Geology offers a full undergraduate and graduate curriculum with a faculty of 13 and 61 graduate students involved in a broad spectrum of research, some of which is joint with other departments and industry. Please submit a curriculum vitae with telephone number and names of three referees to: W.S. Fyfe, Chairman, Department of Geology, The University of Western Ontario, London, Ontario, Canada, N6A 5B7. Canadian Immigration regulations require that Canadians and Landed Immigrants be given preference.

**SAINT MARY'S UNIVERSITY.** Department of Geology. The Department of Geology, Saint Mary's University, Halifax, Nova Scotia invites applications for a regular probationary appointment faculty position commencing September 1, 1982. The position is in mineralogy-crystal chemistry. However, applicants with interests in other related fields of hard-rock geology will also be considered. Ph.D. required. The successful candidate will be expected to teach and supervise research programs. Position is open only to Canadian citizens or permanent residents of Canada. Rank and salary are open. Send applications and resume, including the names and addresses of three referees, to the Chairman, Department of Geology, Saint Mary's University, Halifax, Nova Scotia, Canada, B3H 3C3.

## HEALTH STUDIES

**UNIVERSITY OF WATERLOO.** Health Studies. Applications are being accepted for the position of Assistant Professor. Applicants should have Ph.D. training and research interests in either NUTRITION (experimental, clinical, or community) and/or GERONTOLOGY (biological, or behavioural). Post doctoral experience is desirable, but not required. Responsibilities include undergraduate and graduate teaching, and research. The Dept. of Health Studies is concerned with the biological and behavioural aspects of disease, health care, and health promotion. Ability to interact with a multidisciplinary behavioural and biomedical faculty is essential. Salary negotiable. Start date Sept. 1982. Closing date for receipt of applications, February 28, 1982. Send curriculum vitae, reprints, and 3 letters of reference to: Dr. J. Allan Best, Chairman, Dept. of Health Studies, University of Waterloo, Waterloo, Ontario, Canada, N2L 3G1. Canadian Citizens and Landed Immigrants will be given preference.

## HISTORY

**MOUNT SAINT VINCENT UNIVERSITY.** History. Assistant professor, Ph.D., teaching experience and publications. Undergraduate teaching with specialization in Canadian social and intellectual history and Canadian women's history. Interest in European history. Salary dependent on qualifications and experience. Send application including curriculum vitae and names of three references to Dean of Humanities and Sciences, Mount Saint Vincent University, 166 Bedford Highway, Halifax, Nova Scotia, B3M 2J8. Position effective July 1, 1982. Applications will be accepted to April 1, 1982 or until position is filled. Immigration regulations require that only Canadians or permanent residents of Canada need apply for this position.

**CONCORDIA UNIVERSITY.** Department of History. The Department of History, Concordia University, invites applications for a limited appointment (1 August 1982 - 31 May 1983) as a leave replacement, at the rank of Assistant Professor. Major specialization must be in 20th Century Canadian history. Applicants must have a Ph.D. and a strong recommendation as an undergraduate teacher. Salaries are presently under review, but the current floor for Assistant Professor is \$23,144 p.a. Applications, in-

cluding a curriculum vitae and the name of three referees should be sent to: Professor Charles L. Bertrand, Chairman, Department of History, Concordia University, 1455 de Maisonneuve Blvd., W., Montreal, P.Q. H3G 1M6. ONLY Canadians or Permanent Residents need apply for this position.

## HORTICULTURE

**UNIVERSITY OF GUELPH.** Department of Horticultural Science. Ontario Agricultural College. Announcement of vacant position in Extension/Weed Science. Assistant Professor of Horticulture (Probationary). July 1, 1982 (subject to final budgetary approval). Specialization in Weed Science with emphasis in ornamental and fruit crops is required. Experience in extension is desirable. Ph.D. required. The responsibilities of this position include a large component of extension, in addition to teaching and research. The successful candidate should be expected to further develop and coordinate an already dynamic departmental extension program. The person selected will be expected to work closely with other weed scientists on the campus and across the province. The teaching component could include weed science and ornamentals at both undergraduate and graduate levels. The salary is competitive and the level of appointment will depend on qualifications of the applicant. Personal data, transcripts of University records, names and addresses of three professional referees, and a complete list of publications should be sent to: Dr. L.L. Nornecke, Chairman, Department of Horticultural Science, University of Guelph, Guelph, Ontario, N1G 2W1. Deadline date for applications is February 28, 1982. As directed by Employment and Immigration Canada, only persons legally entitled to work in Canada need apply for this position.

## HUMAN JUSTICE

**UNIVERSITY OF REGINA.** School of Human Justice. The School of Human Justice works in many centres across the Province of Saskatchewan. Its principle attributes are a multidisciplinary, interprofessional, adult education approach to the provision of human service education and research relevant to the administration of justice. Justice is construed in both its legal and social connotations. Hence, candidates should have an interest, commitment and some experience in meeting the educational needs of persons in such fields as policing, corrections, legal services, social work, as well as a commitment to users or clients of such services. The School curriculum and research interests also focus on the social justice dimensions of social policy in such contexts as the environment, the health care system, indigenous peoples, women's issues, economic development, the family, education system, professional accountability. In the context of the University of Regina, the School of Human Justice operates in close collaboration with the Faculty of Social Work, The Prairie Justice Research Consortium, staffed with full-time coordinator, secretary, and research staff, provides a vehicle for research activity engaged in by the school. The successful candidate would join a small nucleus of full-time faculty, supported by a larger part-time teaching team. The ability to assist in a collegial fashion with program development, teaching and research is essential. Travel throughout the province is an expectation. The incumbent of this position may be based in Regina or Saskatoon. The ability to contribute to the development of the school in a flexible way is more important than a particular subject specialization, although it is expected that the successful candidate will be able to make some specialized contribution. Qualifications: Appropriate academic qualifications and considerable Human Service or related experience. Canadian citizens or landed immigrants only will be considered. Salary: Commensurate with education and experience. Probably within the Assistant Professor scale. Closing Date: As soon as appropriate candidates are available. Submit Applications to: Paul Haveman, Associate Dean, School of Human Justice, University of Regina, SAS 0A2. Phone: (306) 584-4779.

## ITALIAN

**UNIVERSITY OF OTTAWA.** Modern Languages and Literatures. Italian Specialist in Italian. July 1, 1982. Rank: Visiting Assistant Professor (1982-1983). Minimum qualifications: Ph.D. in Italian; publications desirable; area of specialization less important than energetic commitment to language teaching, culture and civilization courses, and literature. Salary depends on qualifications and experience, and position is subject to final budgetary approval. The University of Ottawa is a bilingual institution, and preference will be given to candidates who are bilingual or to Francophones who have an excellent knowledge of English. Priority will also be accorded to Canadian citizens and Landed Immigrants. Women are encouraged to apply. Send full curriculum vitae with names of three referees to: Professor Henry W. Sullivan, Chairman, Department of Modern Languages and Literatures, University of Ottawa, Ottawa, Ontario K1N 6N5. Application deadline: March 1, 1982.

**YORK UNIVERSITY.** Department of Languages, Literatures and Linguistics. Helen. Professorial or Alternate Stream appointment. Assistant Professor or Assistant Lecturer, starting July 1, 1982. Tenure stream. Ph.D., M.A. or equivalent. Primary interest and demonstrated ability to teach language courses at all levels. Candidates who in addition to teaching mainly language courses can also teach literature, culture and civilization or translation courses preferred. Salary dependent upon qualifications and experience; position subject to approval. Only Canadians or landed immigrants to Canada need apply for this position. Deadline for applications: March 5, 1982. Send full curriculum vitae and letters of reference to: Wolfgang P. Ahrens, Chairman, Dept. of Languages, Literatures and Linguistics, York University, 4700 Keele Street, Downsview, Ontario, M3J 1P3.

**YORK UNIVERSITY.** Department of Languages, Literatures and Linguistics. Italian. Assistant Professor, starting July 1, 1982, tenure stream. Candidates must have completed Ph.D. and established publication record preferred. Graduate training in General and Italian Linguistics. Teaching courses in Italian Linguistics and History of the Italian Language, as well as language and culture courses. Candidates who are also able to teach literature preferred. Salary dependent upon qualifications and experience; position subject to approval. Only Canadians or landed immigrants to Canada need apply for this position. Deadline for applications: March 5, 1982. Send full curriculum vitae and letters of reference to: Wolfgang P. Ahrens, Chairman, Department of Languages, Literatures and Linguistics, York University, 4700 Keele Street, Downsview, Ontario M3J 1P3.

## JAPANESE

**UNIVERSITY OF VICTORIA.** Centre for Pacific and Oriental Studies. Regular full-time Assistant Professor, begins July 1, 1982. To teach undergraduate courses in Japanese language at all levels. Applicants should have a Ph.D. Linguistics training preferred; native fluency or near-native fluency required. 1981/82 salary floor: \$24,250. Position subject to funding. Write to: Ralph Ortolzer, Director, Centre for Pacific and Oriental Studies, University of Victoria, Victoria, B.C. V8W 2Y2. Deadline: March 19, 1982. Canadian immigration regulations require the University to assess applications from Canadian citizens and permanent residents of Canada before assessing applications from other persons.

**THE UNIVERSITY OF ALBERTA.** Department of East Asian Languages and Literatures. The University of Alberta, Edmonton, Alberta, Department of East Asian Languages and Literatures, announces the following vacancy: An Assistant Professor (tenure track) in Japanese Language. Candidates should have a Ph.D. or equivalent in Japanese language or linguistics, university level teaching experience, publications, and a native command of spoken and written Japanese. Duties will include Japanese language instruction at all levels, including Classical Japanese, development of specialized courses, preparation of materials, counselling, etc. The appointment is effective 1 July 1982. Salary, on 1981-82 scales, begins at \$25,000 per annum for properly qualified candidates. Candidates should send a letter of application with a complete dossier, including C.V. and the names of three referees, to: B.L. Evans, Acting Chairman, Department of East Asian Languages and Literatures, 11045 - Saskat-



chewan Drive, The University of Alberta, Edmonton T6G 2E1. Applications will be received up to February 28, 1982. The Department of East Asian Languages and Literatures is newly established and has four full-time members on staff and one full-time visitor. The vacancy announced is part of a planned program of development. The University of Alberta is an equal opportunity employer, but because of the requirements of Canada Employment and Immigration, preference will be given to Canadian citizens and landed immigrants.

## LANGUAGES-MODERN

**ST. FRANCIS XAVIER UNIVERSITY.** Department of Modern Languages. Applications are invited for a position in the Department of Modern Languages. Qualifications required: Doctorate in French, experience in university teaching, ability to teach basic Spanish as an asset. Nature of duties: teaching French language and literature at the undergraduate level. Salary and Rank: Negotiable according to qualifications and experience. The appointment is effective September 1, 1982. Applications should be forwarded to Mrs. G. Sanderson, Chairman, Department of Modern Languages, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0. Applications will be accepted until the position is filled.

## LATIN AMERICAN STUDIES

**SIMON FRASER UNIVERSITY.** Latin American Studies. Applications are invited for a Visiting Professor one-semester appointment in Latin American Studies. Applicants should have academic specialization in a discipline or disciplines related to Latin America, e.g., history, sociology, anthropology, political science, archaeology, geography, etc. Recognized achievement in the arts or public life may be substituted for the above. Extensive experience in Latin America and a command of English is required. Duties will be interdisciplinary teaching at the undergraduate level. Salary will be commensurate with qualifications. The appointment will be made for either the Fall Semester 1982 (Sept. 1 - Dec. 31/82) or the Spring Semester 1983 (Jan. 1 - Apr. 30/83). Please send a curriculum vitae accompanied by supporting documentation and the names and addresses of three references to the Coordinator, Latin American Studies Program, Simon Fraser University, Burnaby, B.C. V5A 1S6. Deadline for applications is March 31, 1982 or until position is filled.

## LAW

**UNIVERSITY OF SASKATCHEWAN.** Native Law Centre. Research Director. The University of Saskatchewan Native Law Centre, in conjunction with the College of Law, is seeking applications for the position of Research Director. The appointment will be made in conjunction with the College of Law with the successful incumbent appointed to a tenurable position in the College at the Assistant Professor level. The Research Director's duties at the Centre will include: supervising and overseeing research projects undertaken by the Centre; personally undertaking research projects; assisting in the evaluation of research proposals and manuscripts presented for publication; assisting in the supervision of the Centre's program of interdisciplinary seminars. As well the Research Director will be expected to play a role in the College of Law. His/her duties at the College of Law are to be determined in conjunction with the Dean of the College of Law and the Director of the Native Law Centre. The Research Director should have a strong academic background and should be interested in carrying out research activities. Preference will be given to candidates with post graduate experience in native law. Applications, along with a curriculum vitae and the names of three referees should be addressed to: The Director, Native Law Centre, University of Saskatchewan, Saskatoon, Sask., S7N 1M6.

**UNIVERSITY OF VICTORIA.** Faculty of Law. The Faculty of Law of the University of Victoria invites applications for a position at the Associate or Assistant Professor rank commencing July 1, 1982. Appointment is

subject to budget approval by the University. Required qualifications include a common law education and graduate work in law. Duties will include teaching and research. Preference may be given to applicants with an interest in innovative teaching methods. Salary will be commensurate with qualifications and experience. Canadian Immigration regulations now require the University to assess applications from Canadian citizens and permanent residents of Canada before assessing applications from other persons. Applicants should be addressed to: Dean, Lyman R. Robinson, Faculty of Law, University of Victoria, P.O. Box 2400, Victoria, B.C., V8W 3H7.

## LINGUISTICS

**UNIVERSITY OF OTTAWA.** Department of Linguistics. Twelve-month postdoctoral position to do research on Romance Syntax (emphasis on Italian), within the Extended Standard Theory. To begin in the spring or summer of 1982. Salary: \$18,000. Eight-month postdoctoral position to do research on constructive Romance Syntax (French/Spanish), within the Extended Standard Theory. To begin in the summer or fall of 1982. Salary: \$11,000. Send C.V. and names of two referees to: M. Rivero or P. Hitzens and legal residents of Canada. Applications should be sent to: Dr. Earl J. Robinson, Chairperson, Department of Finance and Management Science, Saint Mary's University, Halifax, Nova Scotia B3H 3C3, (902) 429-9780.

## MANAGEMENT SCIENCE/FINANCE

**SAINT MARY'S UNIVERSITY.** Department of Finance and Management Science. Applications are invited for a tenure-track position in the Department of Finance and Management Science beginning September 1, 1982. Applicants should have a Ph.D. (or be near completion). The successful candidate will teach graduate and undergraduate courses in one or more of the following areas: (1) quantitative/management science, (2) information systems, and (3) computer science. The rank of the position is open and the salary is competitive. Preference will be given to citizens and legal residents of Canada. Applications should be sent to: Dr. Earl J. Robinson, Chairperson, Department of Finance and Management Science, Saint Mary's University, Halifax, Nova Scotia B3H 3C3, (902) 429-9780.

**SAINT MARY'S UNIVERSITY.** Department of Finance and Management Science. Applications are invited for a tenure-track position in the Department of Finance and Management Science beginning September 1, 1982. Applicants should have a Ph.D. (or be near completion). The successful candidate will teach graduate and undergraduate finance courses. The rank of the position is open and the salary is competitive. Preference will be given to citizens and legal residents of Canada. Applications should be sent to: Dr. Earl J. Robinson, Chairperson, Department of Finance and Management Science, Saint Mary's University, Halifax, Nova Scotia B3H 3C3, (902) 429-9780.

**CARLETON UNIVERSITY.** School of Commerce. Management Studies. Applications are invited to fill faculty positions in (i) accounting, (ii) finance, (iii) marketing, (iv) management and organizational behaviour, (v) industrial relations, (vi) systems analysis/data processing, and (vii) business policy. Ph.D. degree or substantial work towards Ph.D. degree is required. Tenure track at the assistant or associate professor levels. Excellent working conditions. Applications should be sent to Dr. A.J. Balletti, Director, School of Commerce, Carleton University, Ottawa, Ontario, K1S 5B6. Starting July 1, 1982. Positions are subject to budgetary approval.

**SAINT MARY'S UNIVERSITY.** Management. Applications are invited for positions (one-year, at present; regular probationary appointment budget permitting) in the Department of Management in the areas of (i) business policy, (ii) organizational behaviour/theory, and (iii) industrial relations/personnel. Teaching will be at the B. Comm. and MBA level. Completed Ph.D. is preferred. Rank and salary are open and competitive, commensurate with qualifications and experience. Positions are open only to Canadian citizens or permanent residents of Canada. Please send résumé to Dr. Fitzgerald, Chairperson, Department of Management, Saint Mary's University, Halifax, Nova Scotia, B3H 3C3.

**UNIVERSITY OF TORONTO.** Faculty of Management Studies. Applications are being accepted for the position of Assistant Professor of Management Information Systems. Tenure-track position, subject to approval. Initial appointment for three years. Applicant must have a Ph.D. (or near Ph.D.), and have indicated an ability for effective independent research. The field of specialization is open but should be in the management information systems area. Salary is competitive. Interested applicants should write, enclosing a résumé and the names of three referees to: Professor J.E. Dooley, Faculty of Management Studies, University of Toronto, 246 Bloor Street West, Toronto, Ontario M5S 1V4. Preference will be given to Canadians or permanent residents.

**UNIVERSITY OF TORONTO.** Faculty of Management Studies. Applications are being accepted for a tenure track opening, subject to approval, at the Assistant Professor level in Operations Management. Teaching opportunities exist at the MBA and Ph.D. levels as well as in the Executive MBA Program. Applicants must have a doctorate degree or be near its completion, and should show evidence of scholarly research and teaching ability. Please send résumé and three references (including phone numbers) to: Professor Suresh P. Sethi, Faculty of Management Studies, University of Toronto, 246 Bloor Street West, Toronto, Ontario M5S 1V4. Preference will be given to Canadian permanent residents.

**UNIVERSITY OF TORONTO.** Faculty of Management Studies. Applications are being accepted for an Assistant Professor position, subject to approval, in Organization Theory and Design for July 1, 1982. The applicant should have a Ph.D. in a relevant discipline and an active research interest in any aspect of Organization Theory, those with supplementary interests in Business Policy or Industrial Relations are encouraged to apply. The responsibilities will include both graduate and undergraduate teaching. Approval but it is likely that the first year will be on a visiting basis with some of the tenure-stream track in 1983. Applications should be submitted by February 28, 1982 to: Professor M.G. Evans, Faculty of Management Studies, University of Toronto, 246 Bloor Street West, Toronto, Ontario M5S 1V4. Preference will be given to Canadians or permanent residents.

## MARKETING

**UNIVERSITY OF OTTAWA.** Faculty of Administration. Marketing. Faculty position in Marketing starting July 1, 1982. Tenure-track appointments require Ph.D. degree in hand or near completion. Rank and salary, open to negotiation, commensurate with experience and qualifications. Applicants should have a strong commitment to teaching and an interest in conducting research. Bilingualism (English and French) would be an asset. All courses at both the undergraduate and graduate levels are offered in English and French. Send résumés before March 5, 1982 to Dr. George Hénault, Coordinator, Marketing, Faculty of Administration, University of Ottawa, 115 Wilbroad Street, Ottawa, Ontario, K1N 9B5. Note: This offer of position is subject to the availability of funding. Applications from Canadian citizens, landed immigrants and others eligible for employment in Canada at the time of application will be given priority.

**UNIVERSITÉ D'OTTAWA.** Faculté d'Administration. Marketing. Postes à plein temps en marketing disponibles le 1er juillet 1982. Les candidats(es) espérant obtenir une permanence devront posséder un doctorat ou être près de la terminer. Rang et salaire établis en fonction des qualifications et états de service. Enseignement au niveau du 2e cycle et au niveau du 1er cycle et recherche. Le bilinguisme (français et anglais) serait un atout. Tous les cours sont offerts dans les deux langues officielles. Les demandes doivent être envoyées au plus tard le 5 mars 1982 à: Dr. Georges Hénault, Coordonnateur, Marketing, Faculté d'Administration, Université d'Ottawa, 115 rue Wilbroad, Ottawa, Ontario, K1N 9B5. Note: Cette offre est sans engagement formel jusqu'à confirmation des décisions nécessaires en matière d'allocation des crédits. Les demandes émanant des candidats en possession d'une autorisation légale d'occuper au Canada un emploi rémunéré seront envisagées en priorité.

## MATHEMATICS

**TECHNICAL UNIVERSITY OF NOVA SCOTIA.** Department of Applied Mathematics. Applications are invited for a tenure track position of Assistant or Associate Professor. The applicant must have experience in the application of finite element methods to problems of heat transfer and fluid flow. A Ph.D. or proven equivalent research experience is required. The appointee must be a competent teacher with experience in the supervision of graduate students. Duties include teaching of engineering students at the undergraduate and graduate level. Salary is dependent on experience. Date of appointment is April 1st or later by agreement. Application, including a curriculum vitae and names of three referees should be submitted to Professor H.S. Heaps, Technical University of Nova Scotia, Box 1000, Halifax, N.S. B3J 2X4.

**THE UNIVERSITY OF WESTERN ONTARIO.** Department of Mathematics. The Department of Mathematics invites applications for a limited term appointment at the Assistant Professor level. The appointment, which is subject to the availability of funds, will be for the period September 1, 1982 to May 31, 1983. Candidates should have a Ph.D. in an area of pure mathematics. Duties will include teaching and research. Canadian Immigration regulations require that Canadians or Landed Immigrants to Canada be given preference for this position. Applications, including the names of three referees, should be sent to: Dr. D. Borwein, Head, Department of Mathematics, Middlesex College, The University of Western Ontario, London, Ontario, Canada, N6A 5B7.

**ROYAL ROADS MILITARY COLLEGE.** Mathematics. Applications are invited for a nine-month term appointment in the Department of Mathematics at Royal Roads Military College, Victoria, B.C. Appointment will be at level of Assistant Professor (doctorate required) or Lecturer ("near" doctorate suitable). Preference for applied mathematics with some experience in computer science. Duties include undergraduate teaching and research with salary and rank dependent upon qualifications and experience. Complete dossiers with names of three referees to be submitted to Dr. E.S. Graham, Principal, Royal Roads Military College, FMV Victoria, B.C. V0S 1B0. Position open to both men and women. Knowledge of English only is required. Term of appointment 1 Sept. 82 to 31 May 83. Toute information relative à ce concours est disponible en français et peut être obtenue en écrivant à Dr. Graham.

**DALHOUSIE UNIVERSITY.** Department of Mathematics. Statistics and Computing Science. Mathematics Positions. Dalhousie University Department of Mathematics, Statistics and Computing Science invites applications for a tenure-track position in some branch of pure mathematics, and a one-year position in some branch of applied mathematics. A Ph.D. in mathematics is required. Both these positions commence July 1, 1982 and the Assistant Professor level, and are subject to budgetary approval. Applications, including curriculum vitae and the names of three referees, should be sent to: Dr. A.C. Thompson, Department of Mathematics, Statistics and Computing Science, Dalhousie University, Halifax, Nova Scotia, B3H 4A9.

**SAINT MARY'S UNIVERSITY.** Mathematics. Assistant Professor — One year term appointment (sabbatical replacement) beginning September 1, 1982. Preference will be given to candidates with a computer science background. Ph.D. required although Masters in computer science with experience may be considered. As the Department will have several part-time positions as well, qualified (computer science) applicants or sabbatical are also encouraged to apply. Position is open only to Canadian citizens or permanent residents of Canada. Curriculum vitae and names of three referees should be sent to Dr. B.L. Hartnell, Chairperson, Department of Mathematics, Saint Mary's University, Halifax, Nova Scotia, B3H 3C3.

**UNIVERSITY OF WATERLOO.** Faculty of Mathematics. Department of Combinatorics & Optimization. Applications are being accepted for an Assistant or Associate Professor in Continuous or Discrete Optimization. The position is for a three-year definite term, with the possibility of a tenure track appointment at the end of this period. Applicants should have proven ability, or the potential, for excellent research and effective teaching. Responsibilities will also include the supervision of graduate students. Salary and rank will be commensurate with qualifications and experience. The tentative date of appointment is September 1, 1982. Interested individuals should send résumés



and the names of three references to Professor J.A. Bond, Chairman, Department of Combinatorics and Optimization, University of Waterloo, Waterloo, Ontario N2L 3G1. Canadian Citizens and Landed Immigrants will be given preference. Subject to availability of funds.

**UNIVERSITY OF TERLON. Department of Pure Mathematics.** Applications are being accepted for the position of Postdoctoral Fellow. Qualifications include a Ph.D. and research in algebra, analysis, information theory, topology or some other area of pure mathematics. Salary offered is at NSERC rates plus a stipend dependent on experience and teaching duties. Those interested should send applications, including a detailed curriculum vitae, and the names of three referees to Dr. G.E. Cross, Chairman, Research Committee, Department of Pure Mathematics, University of Waterloo, Ontario, Canada, N2L 3G1. Effective date of appointment is September 1, 1982. Closing date for receipt of applications is March 1, 1982. Canadian Citizens and Landed Immigrants will be given preference.

**MCMASTER UNIVERSITY. Mathematics.** Assistant Professor, tenure-track appointment in Analysis. Ph.D. in Mathematics. Canadian citizens or landed immigrants to Canada will be given preference. Teaching, especially at the undergraduate level, and research in some topics of Analysis. Salary dependent on qualifications and experience. Minimum in 1981/82 \$21,110. Curriculum vitae and three references to: Professor T. Husain, Chairman of Math Sciences, McMaster University, Hamilton, Ontario, Canada, L8S 4K1. Starting July 1, 1982 or September 1, 1982. Deadline for applications: March 31, 1982.

**UNIVERSITY OF WINNIPEG. Department of Mathematics.** Applications are invited for a possible one year sabbatical leave replacement position. Ph.D. preferred. Camth. a background in geometry. Duties involve teaching courses at the undergraduate level including a course in synthetic geometry. Salary and rank commensurate with qualifications and experience. Send detailed curriculum vitae and three letters of reference to: Dr. W.C. Welford, Chairman, Department of Mathematics, University of Winnipeg, Winnipeg, Manitoba, R3B 2E9. Starting Date: September 1, 1982. Closing Date: March 15, 1982. ONLY CANADIANS OR PERMANENT RESIDENTS NEED APPLY.

**YORK UNIVERSITY. Mathematics.** The Mathematics Department at York University anticipates the following openings commencing 1 July 1982, pending budgetary and Senate approval: 1) One or more tenure stream positions at the Assistant or Associate Professor level. Applicants should have proven ability or demonstrated potential for productive research and effective teaching. Preference for at least one position will be given to candidates with a strong background in applied statistics or operations research with the potential for filling a leadership role in these areas. Duties will include undergraduate and graduate teaching as well as research. Salary and rank will be commensurate with qualifications and experience. Preference will be given to Canadian citizens and landed immigrants. 2) One or more limited term sabbatical replacement positions, of two or three years duration. Applicants should have proven ability or demonstrated potential for productive research and effective teaching. Duties will include undergraduate and graduate teaching as well as research. Salary and rank will be commensurate with qualifications and experience. Preference will be given to Canadian citizens and landed immigrants. Interested individuals should send resumes and the names of three references to: Professor G. Denzel, Chairman, Department of Mathematics, York University, Downsview, Ontario M3J 1P3.

## MEDICINE

**UNIVERSITY OF SASKATCHEWAN. College of Physiology.** Applications are invited for appointment at the assistant professor level. The appointment will be non-tenurable but may be continuous for three years. Applicants must have a Ph.D., D.D.S., D.V.M., or M.D. degree with post-doctoral experience. Preference will be given to individuals with teaching and research expertise in: (1) Neurophysiology, (2) Gastrointestinal Physiology and/or, (3) Renal Physiology. Address inquiries to N.M. McDuffie, Acting Head, Department of Physiology, College of Medicine, University

of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

**QUEEN'S UNIVERSITY. Faculty of Medicine. Department of Anatomy.** Tenure track assistant professor beginning July 1, 1982. The qualifications required are: (a) Ph.D. or M.D. degree, (b) teaching ability in at least in energy metabolism, (c) Medical Gross Anatomy, Neuroanatomy, Histology and Embryology, and (c) strong productive research program. Persons with post doctoral experience will be preferred. The salary will be commensurate with qualifications and experience. Interested individuals should send complete curriculum vitae, details of research activities and names of at least three referees before March 1, 1982 to Dr. M.G. Joneja, Professor and Head, Department of Anatomy, Faculty of Medicine, Queen's University, Kingston, Ontario, K7L 3N6, Canada. Canadian citizens and Landed Immigrants will be given preference. Persons of both sexes are encouraged to apply.

**UNIVERSITY OF ALBERTA. Department of Pathology. Clinical Biochemist.** Applications are invited from individuals with an M.D. or a Ph.D. for consideration of sponsorship for an Alberta Heritage Foundation for Medical Research Scholarship. The successful applicant will apply to the Foundation for a 5-year term scholarship. These positions are renewable and carry an academic rank at the appropriate level and salary. The appointment would be in the Department of Pathology. An excellent research record is essential and an interest in clinical biochemistry is preferred. Some lecturing is involved. The University of Alberta is an equal opportunity employer but because of Canada Employment and Immigration regulations, preference will be given to citizens and permanent residents of Canada. Send curriculum vitae, transcripts and the names of three referees to: T.K. Shnitka, Department of Pathology, Basic Medical Sciences Building, University of Alberta, Edmonton, Alberta, T6G 2H7. The complete application must be received by March 1, 1982.

**UNIVERSITY OF TORONTO. Faculty of Medicine. University Department: Paediatrics. Hospital Department: Pathology. Basic Medical Sciences.** Assistant Professor. Hospital Title: Staff Cardiologist. Qualifications Required: The candidate should have completed training in paediatric cardiology and hold Canadian Paediatric Cardiology certification. Those eligible to sit that examination may also be considered. Nature of Duties: The applicant would become engaged in the general duties of a paediatric cardiologist at the Hospital, but would have major attachment in the Division's Section of Echocardiography. Opportunities for developing new techniques and for research exist. Salary: Commensurate with qualifications and experience. Person to Whom Enquiries Should be Sent: Richard D. Rowe, M.D., F.R.C.P. (Edin.), F.R.C.P.(C), Director, Division of Cardiology, The Hospital for Sick Children, 555 University Avenue, Toronto, Ontario, M5G 1X8. Effective Date of Appointment: July 1, 1982. Type of Appointment: Clinical Appointment - Annual. Closing Date for Receipt of Applications: February 28, 1982.

**UNIVERSITE DE SHERBROOKE. Centre Hospitalier Universitaire de Sherbrooke.** Department of Paediatrics. Neonatologist position. The Department of Paediatrics C.H.U. Sherbrooke seeks a paediatrician with full time appointment in neonatology. Responsibilities include sharing clinical supervision of neonatal service, pre and post-graduate teaching and participation in research programs. Please forward your application with your curriculum vitae by February 28, 1982 to Dr. Bernard Lemeux, Chairman, Department of Paediatrics, Centre Hospitalier Universitaire de Sherbrooke, 3001 - 12e Avenue North, Sherbrooke, Quebec, J1H 5N4. Tel: (819) 563-5555, ext. 355.

**UNIVERSITY OF TORONTO. Faculty of Medicine. University Department: Preventive Medicine and Biostatistics.** University Title: Associate/Full Professor. Qualifications Required: Medical degree plus graduate training in epidemiology. Nature of Duties: Undergraduate and graduate teaching in epidemiology and epidemiologic research with emphasis in clinical epidemiology. Salary: Commensurate with qualifications and experience. Person to Whom Enquiries Should be Sent: Dr. M.J. Ashley, Chairman, Department of Preventive and Biostatistics, Faculty of Medicine, University of Toronto, Toronto, Ontario, M5S 1A8. Effective Date of Appointment: July 1, 1982. Type of Appointment: Tenure/Tenure Stream. Closing Date

for Receipt of Applications: March 15, 1982.

**UNIVERSITY OF TORONTO. Faculty of Medicine. University Department: Nutritional Sciences.** University Title: Assistant Professor. Qualifications required: Ph.D./M.D. and appropriate post-doctoral experience in nutritional biochemistry. Research interest in energy metabolism would be an asset. Nature of Duties: The successful candidate will be expected to develop a vigorous program of research relating to human nutritional biochemistry. Teaching of medical students and graduate students will be required. Salary: \$23,600. Person to whom enquiries should be sent: Mr. M.T. Clandinin, Department of Nutritional Sciences, Faculty of Medicine, University of Toronto, 150 College Street, Toronto, Ontario M5S 1A8. Effective date of Appointment: July 1, 1982. Type of Appointment: Tenure/Tenure Stream. Closing Date for receipt of Applications: Appointment available until filled.

**UNIVERSITY OF TORONTO. Faculty of Medicine. University Department: Family & Community Medicine. Hospital Department: Family & Community Medicine, Mount Sinai Hospital.** University Title: Associate/Full Professor. Hospital Title: Family Physician in Chief. Qualifications required: Certificate of College of Family Physicians of Canada, effective practice medicine in Ontario; recognized as a skilled physician; a teacher of high repute; interested in furthering significant out-reach programmes; interested in fostering research; previous responsibilities as Head of Department or Division, Chairman of Committees, etc. Nature of Duties: Directs the academic, clinical, teaching and research activities of the 165 member Department of Family & Community Medicine of Mount Sinai Hospital, a 540-bed progressive, fully affiliated teaching hospital of the University of Toronto. Includes responsibility for a highly successful Family Practice Unit, which teaches undergraduate medical students and 16 post-graduate residents; includes responsibility for the Division of Emergency Services. Salary: Commensurate with qualifications and experience. Person to whom enquiries should be sent: Senior Committee, Family Practice, in-Chief, Mount Sinai Hospital, Room 335, 600 University Avenue, TORONTO, Ontario M5G 1X5. Effective date of appointment: July 1, 1982. Type of appointment: Clinical Appointment - Annual. Closing Date for Receipt of Applications: February 28, 1982.

**UNIVERSITY OF TORONTO. Faculty of Medicine. University Department: Pathology.** University Title: Research Associate. Qualifications required: Ph.D. in Biochemistry and at least three years experience in the field of chemical carcinogenesis with emphasis on carcinogen-DNA interaction at chromatin level. Knowledge in DNA-sequencing technique and the use of restriction enzymes is desirable. Nature of Duties: The successful candidate will conduct studies involving: fractionation of chromatin; DNA damage; in vivo repair and replication of carcinogen-damaged DNA and be responsible for laboratory and graduate student supervision. Salary: Commensurate with qualifications and experience. Person to whom enquiries should be sent: Dr. E. Farber, Department of Pathology, University of Toronto, 150 College Street, Toronto, Ontario M5G 1L5. Effective date of Appointment: September 1, 1982. Type of Appointment: Clinical Appointment - annual. Closing Date for receipt of Applications: February 28, 1982. The regulations of Canada Employment and Immigration dictate that only Canadians or landed immigrants need apply for this position.

**THE ONTARIO CANCER FOUNDATION. LONDON CLINIC. Medical Oncologist.** Required for the London Clinic of the Ontario Cancer Treatment & Research Foundation to join a multi-disciplinary cancer centre with full service and research facilities. Applicants are required to have or be eligible for Canadian Specialist Certification in Internal Medicine, licence to practice in Ontario and training and experience in Oncology Research. Interests will be encouraged and the appointment will be full-time. Income is negotiable and based on the basic salary scales of the Ontario Cancer Foundation plus fee for service. Applications with curriculum vitae and the names of three referees should be submitted to: Dr. H. Bush, Director, London Clinic, The Ontario Cancer Foundation, Victoria Hospital, London, Ontario, Canada, N6A 4G5.

**THE ONTARIO CANCER FOUNDATION. LONDON CLINIC. Radiation Oncologist.** Application are being invited for a radiation oncologist in the London Clinic of the Ontario Cancer Foundation. This clinic serves a population of approximately one

million people. Between 2,500 and 3,000 new cases of malignant disease are seen each year. It has consultative and follow up clinics in eight cities nearby. The clinic has its own in-patient beds, outpatient services and ambulant patient accommodation. It is attached to a general hospital with modern diagnostic and investigative facilities. It has five Radiation Oncologists, three Medical Oncologists and three Physicists. The radiotherapy equipment consists of a 33MeV betatron, a 6 MeV linear accelerator, a telecobalt machine and a 90KV superficial x-ray machine. Radiotherapy sources include: radium needles, tubes and radioactive gold grains. Plans are being made for the purchase of an after-loading apparatus and another 6 MeV linear accelerator. The successful applicant may be eligible for an appropriate appointment in the Radiation Oncology Department of the University of Western Ontario dependent upon qualifications and experience. The successful appointee will be expected to participate in consultative and follow up clinics. He will also teach undergraduate and postgraduate medical and dental students, and be encouraged to develop his own clinical and/or laboratory research interest. Excellent research facilities exist and the clinic has recently established an active clinical trials unit in London. Applications with curriculum vitae and the names of three referees should be submitted to: H. Bush, Director, London Clinic, Ontario Cancer Foundation, Victoria Hospital, London, Ontario, Canada, N6A 4G5.

**QUEEN'S UNIVERSITY. Department of Paediatrics.** Queen's University Department of Paediatrics geographic full time position in general and intensive care. Applicants should have a special interest in caring for critically ill children and in teaching Paediatrics in both the undergraduate and resident training programmes. An interest in carrying out research is also highly desirable. Academic rank will depend on qualifications and experience. University salary and ceiling on clinical earnings will be in accordance with established guidelines. In compliance with Department of Employment and Immigration regulations only Canadians and landed immigrants to Canada need apply for this position. Interested candidates please supply with curriculum vitae and names and addresses of three referees to Dr. R.W. Boston, Professor and Head, Department of Paediatrics, Queen's University, Kingston, Ontario, K7L 3N6.

**QUEEN'S UNIVERSITY. Faculty of Medicine: Division of Medical Genetics.** New geographic full-time faculty position. The appointment will be in the Division of Medical Genetics in the Department of Paediatrics at Queen's University and Kingston General Hospital. Applications are invited for a new geographic full-time faculty position in Medical Genetics. The appointment will be in the Division of Medical Genetics of the Department of Paediatrics of Queen's University and the Kingston General Hospital. The successful applicant will be eligible to practice medicine in Ontario; be a Fellow of the Canadian College of Medical Geneticists or eligible to write the exam and, preferably, have a specialist qualification in Paediatrics, Internal Medicine or other appropriate discipline. In compliance with the Department of Employment and Immigration regulations, only Canadians and landed immigrants to Canada need apply for this position. Duties include the conduct of a general genetic counselling clinic, in-hospital consultations and the initiation of and collaboration with other local and regional medical genetic services. Teaching will be at both undergraduate and postgraduate levels. The successful applicant will be expected to engage in research. Salary and ceiling are by negotiation: academic rank according to qualifications and experience. The position is now open. Applications, together with a curriculum vitae and the names of three referees, should be sent to: Dr. R.W. Boston, Department of Paediatrics, Queen's University, Kingston, Ontario, K7L 3N6.

**UNIVERSITY OF ALBERTA. Department of Community Medicine. Faculty of Medicine.** Professor in Occupational Health. The Faculty of Medicine of the University of Alberta is seeking a well qualified and experienced candidate in Occupational Health to assume a newly created academic position at the rank of Professor in the Department of Community Medicine. Appropriate academic background following a Doctorate Degree with proven ability in the fields of teaching and research is essential. Duties will consist of developing new programs at the Medical undergraduate and post graduate level and initiating research in the field of Occupational Health. Some



consulting to industry, labor and government in matters relating to Occupational Health and safety can be expected. The University Professorship is supported by Industry, Labor and the Government of Alberta in recognition of the need to establish appropriate educational resources and research activities in the field of occupational health in Alberta. The appointment will be for a term of three to five years in the first instance. Salary negotiable on the basis of qualifications and experience. The University of Alberta is an equal opportunity employer. Canadian citizens and permanent residents will be given preference. Closing date for applications, February 29, 1982. Please apply in writing with curriculum vitae to: Dr. D.F. Cameron, Dean, Faculty of Medicine, 13-117 Clinical Sciences Building, University of Alberta, Edmonton, Alberta, T6G 2G3.

**UNIVERSITY OF TORONTO.** Faculty of Medicine. University Department: Banting and Best Department of Medical Research. University Title: Assistant/Associate Professor. Qualifications required: Candidates should have a strong background in immunology and be interested in developing a strong research program in the areas of autoimmunity and/or immunogenetics related to diabetes. A colony of partially inbred (F1 generation) spontaneously diabetic, BB wistar rats is available for research purposes. Nature of Duties: The successful candidate will be expected to attract independent research grants and to spend at least 75% of his/her time carrying out an independent research program. Teaching obligations will be minimal. Salary: Commensurate with qualifications and experience. Person to Whom Enquiries Should be Sent: Applicants should forward curriculum vitae, and outline of research interests and names of three references to: Professor David L. MacIsaac, Professor and Chairman, Banting & Best Department of Medical Research, 112 College Street, University of Toronto, Toronto, Ontario, M5G 1L6. Effective Date of Appointment: July 1/82. Type of Appointment: Annual appointment for 3 years. Closing date for receipt of applications: February 28, 1982.

**UNIVERSITY OF TORONTO.** Faculty of Medicine. University Department: Radiology. Hospital Department: Radiology. University Title: Lecturer. Hospital Title: Jr. Radiologist. Qualifications required: 1. Eligible to sit Royal College of Physicians & Surgeons of Canada's fellowship examination in Diagnostic Radiology. 2. Training in Diagnostic Ultrasound & Nuclear Medicine with special emphasis in Nuclear Cardiology. Nature of Duties: This is a full-time junior position to assist primarily in ultrasound and Nuclear Medicine including Nuclear Cardiology. The position includes Clinical Service, Teaching and Research responsibilities. Salary: Commensurate with qualifications and experience. Person to whom enquiries should be sent: Dr. John E. Campbell, Department of Radiology, Radiological Sciences, Sunnybrook Medical Centre, 2075 Bayview Avenue, Toronto, Ontario, M4N 3M5. Effective Date of Appointment: March 1, 1982. Type of appointment: clinical appointment - annual. Closing date for receipt of applications: February 28, 1982.

**UNIVERSITY OF TORONTO.** Faculty of Medicine. University Department: Surgery. Hospital Department: Mount Sinai Hospital. University Title: Professor or Associate Professor. Hospital Title: Surgeon-in-Chief. Qualifications Required: M.D. (C), eligible to practice medicine in Ontario and recognized as a skilled surgeon; previous responsibilities as Head of a Department or Division, chairman of committees, etc.; a teacher of high repute; some background in research and interested and capable of developing a strong research program. Nature of Duties: Directs the administration, teaching and research activities of the 127-bed Department of Surgery of Mount Sinai Hospital, a 640-bed progressive, fully affiliated teaching hospital of the University of Toronto. The Department consists of the Divisions of General Surgery, Neurosurgery, Orthopaedic Surgery and Urology. In addition to the above Divisions, the Department includes the subspecialties of thoracic, plastic, micro-vascular, peripheral vascular and proctological surgery. Salary: To be determined through the following: Mount Sinai Hospital and the Chairman of the Department of Surgery, University of Toronto. Person to Whom Enquiries Should be Sent: Search Committee - Surgeon-in-Chief, Mount Sinai Hospital, Room 335, 600 University Avenue, Toronto, Ontario, M5G 1X5. Effective Date of Appointment: July 1, 1982, or earlier, if possible. Type of Appointment: Clinical Appointment - annual. Closing date for receipt of applications is

February 28, 1982.

## MICROBIOLOGY

**UNIVERSITY OF GUELPH.** Department of Microbiology. The Department of Microbiology of the University of Guelph will have a position as of April, 1982, for an experienced and highly qualified microbiologist, with preference being given to a microbial geneticist with an interest in recombinant DNA technology. The successful candidate will have a demonstrated ability for teaching excellence and be currently involved in a high-quality and productive program of scientific research. Salary and rank will be commensurate with qualifications and experience. It is anticipated that the appointment will be at the associate or full professor rank (with tenure), although the possibility of an appointment at the rank of assistant professor (tenure track), will not be excluded. A complete curriculum vitae with a list of all publications, together with the names and addresses of three references, should be sent prior to March 1, 1982 to Dr. K.F. Gregory, Chairman, Department of Microbiology, College of Biological Sciences, University of Guelph, Guelph, Ontario, N1G 2W1. Only those candidates legally eligible to work in Canada are eligible. Position subject to final budgetary approval.

## MUSIC

**THE UNIVERSITY OF WESTERN ONTARIO.** Music. Rank: Lecturer or Assistant Professor - two-year Limited Term. Qualifications: Doctorate or equivalent. Duties: Teaching responsibilities could include composition, theory, orchestration, counterpoint, electronic music. Salary: Commensurate with experience and qualifications. Date of Appointment: July 1982. Deadline for applications: March 1, 1982 or when filled. Applications should be addressed to Professor Arsenio Giron, Chairman, Department of Theory and Composition, Faculty of Music, The University of Western Ontario, London, Ontario N6A 3K7 and should contain a detailed curriculum vitae together with names of three referees. Canadian Immigration regulations require that Canadians and Landed Immigrants be given preference.

**THE UNIVERSITY OF WESTERN ONTARIO.** Music. Rank: Assistant Professor - two-year Limited Term. Qualifications: Doctorate in theory or equivalent. Duties: To teach graduate and undergraduate courses which may include first- and second-year theory, counterpoint, twentieth-century theory, ear training, sight singing, keyboard harmony. Salary: Commensurate with experience and qualifications. Date of appointment: 1 July 1982. Deadline for applications: March 1, 1982 or when filled. Applications should be addressed to Professor Arsenio Giron, Chairman, Department of Theory and Composition, Faculty of Music, The University of Western Ontario, London, Ontario N6A 3K7 and should contain a detailed curriculum vitae together with names of three referees. Canadian Immigration regulations require that Canadians and Landed Immigrants be given preference.

**THE UNIVERSITY OF WESTERN ONTARIO.** Music. Rank: Sabbatical replacement at Lecturer rank. Qualifications: Advanced degree. Duties: To teach undergraduate theory and as qualified, counterpoint, orchestration, composition. Salary: Commensurate with experience and qualifications. Date of Appointment: 1 September 1982 - 30 April 1983. Deadline for applications: March 1, 1982 or when filled. Applications should be addressed to Professor Arsenio Giron, Chairman, Department of Theory and Composition, Faculty of Music, The University of Western Ontario, London, Ontario N6A 3K7 and should contain a detailed curriculum vitae together with names of three referees. Canadian Immigration regulations require that Canadians and Landed Immigrants be given preference.

**YORK UNIVERSITY.** Department of Music. Composer to teach electronic music and theory/analysis. Strong academic credentials with research interest in electronic music. On-line appointment. Assistant Professor, effective July 1, 1982. Subject to senate approval. Apply to Dr. A. Sessons, Chairman, Department of Music, York University, 4700 Keele Street, Downsview, Ontario, M3J 1P3. Closing date March 1,

1982. **YORK UNIVERSITY.** Department of Music. Scholar and performer in North American folk and popular music, and/or jazz, to teach ethnomusicology and related performance repertoire. Doctorate or strong academic credentials. On-line appointment. Assistant Professor, effective July 1, 1982. Subject to Senate approval. Apply to Dr. A. Sessons, Chairman, Department of Music, York University, 4700 Keele Street, Downsview, Ontario, M3J 1P3. Closing date March 1, 1982.

**UNIVERSITY OF SASKATCHEWAN.** Department of Music. Position: Music Education. Desires: (a) Teach elementary and secondary music methods classes to both majors and non-majors (b) Share responsibilities for advising and monitoring student teachers in music (c) Conduct the Quance Chorus (d) Assist in some area of applied music. Nature of Appointment: Two year term - July 1, 1982 to June 30, 1984. Rank: Assistant Professor. Desired Background: A Masters in Music Education is the minimum requirement. Advanced work leading to the Doctorate is highly recommended. Practical experience in the field is an acceptable alternative to the Doctorate. Teaching experience in the classroom and in instrumental and choral music is a decided advantage. Apply to: Dr. D.L. Kaplan, Head, Department of Music, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

**UNIVERSITY OF ALBERTA.** Department of Music. Position: Teaching Assistant/Assistant Professor of Music. Teaching responsibilities to include courses in music theory with an emphasis on undergraduate work, supervision of graduate student research, and the occasional teaching of a music history course. The appointee will be expected to establish an on-going research program in theoretical studies leading to publication. Participation in the committee work of the Department and University and contributions to the community and profession at large will be expected. Qualifications: Ph.D. in Music Theory; an interest in, and knowledge of, diverse theoretical approaches to music; preference will be given to applicants with teaching experience at college/university level. Salary: Initial salary will be approximately \$25,000.00 subject to annual salary adjustment effective 1 July 1982. Send letter of application and curriculum vitae to Dr. R.A. Stangeland, Chairman, Department of Music, University of Alberta, Edmonton, Alberta, T6G 2C9; three confidential letters of reference should be sent directly by the referees. Date of appointment to be July 1, 1982; applications will be accepted until March 1, 1982. The University of Alberta is an equal opportunity employer, but because of the requirements of Canada Employment and Immigration, preference will be given to Canadian citizens and landed immigrants.

**BRANDON UNIVERSITY.** School of Music. Title of Position: Lecturer or Assistant Professor in Cello. One year sabbatical replacement. Qualifications: Considerable experience as performer and teacher. Master's degree a preferred minimum. Duties: To teach cello and string techniques and to conduct and supervise music. Possible ancillary teaching areas: theory, music appreciation or history. Salary: Floors for 1981-82: Lecturer - \$17,360; Assistant Professor - \$21,840. Application: With curriculum vitae, transcripts and the names of three referees to: Gordon Macpherson, Acting Director, School of Music, Brandon University, Brandon, Manitoba, R7A 6A9. Effective Date: September 1, 1982. Closing Date: When position is filled. Canadian immigration regulations require that only Canadian citizens or landed immigrants will be considered for this position.

## NURSING

**LAURENTIAN UNIVERSITY.** School of Nursing. Applications are invited from men and women for teaching positions beginning in the 1982-1983 Academic Year, subject to budgetary approval. Qualifications: Masters degree. Preference will be given to candidates with experience in one or more of the following areas: Maternal-Child, Medical-Surgical, and Psychiatric Nursing. Bilingualism (French and English) would be an asset. Canadian citizens and landed immigrants will be given preference. Salary: commensurate with preparation and in accordance with university policies. Send applications to: Professor Brenda Keehn, Chairman, Unit Personnel Committee, School of Nursing, Laurentian University, Ramsey Lake Road, Sudbury, Ontario P5E

2C6.

**UNIVERSITY OF WESTERN ONTARIO.** Faculty of Nursing. Applications are invited for teaching positions in undergraduate and graduate programs. Rank Open. Master's degree a doctorate degree required. Preference will be given to candidates with teaching experience and clinical specialization. Candidates must be eligible for registration in Ontario. Salary commensurate with preparation and in accordance with the University of Western Ontario policies. Appointments are subject to availability of funds. Please send complete resume to: Dr. Beverlee Cox, Dean, Faculty of Nursing, Health Sciences Addition, the University of Western Ontario, London, Ontario N6A 5C1. Canadian Immigration regulations require that Canadians and Landed Immigrants be given preference.

**UNIVERSITY OF BRITISH COLUMBIA.** School of Nursing. Two senior and several junior faculty positions will be available from July 1982 and applications are invited from qualified candidates. For the senior positions, a doctoral degree is desirable and experience in the clinical field and in teaching are required as well as research experience. For the junior positions, a minimum of a master's degree in nursing and some clinical experience are required. Candidates must be eligible for registration with the R.N.A.B.C. Salary and rank depend on experience and qualifications. Write to: Dr. Marilyn Willman, Director, School of Nursing, University of British Columbia, 2154 Health Sciences Mall, Vancouver, B.C. V6T 1W5.

**UNIVERSITY OF NEW BRUNSWICK.** Faculty of Nursing. Positions available July 1, 1982 in a baccalaureate program: (1) Pediatric nursing, teaching second and third year students in classroom and acute care clinical setting. The clinical teaching is with a group of students and as part of a teaching team. (2) Community nursing, classroom and clinical teaching with groups of first and second year students as part of a teaching team. Master's degree essential. Salary commensurate with education and experience. Write: Dean L. Leckie, Faculty of Nursing, University of New Brunswick, P.O. Box 4400, Fredericton, N.B. E3B 5A3.

**UNIVERSITY OF SASKATCHEWAN.** College of Nursing. Applications are invited for clinical faculty positions, to teach in both the basic and the post R.N. baccalaureate program. Subject to funding, positions available in the fall of 1982 may include teaching of concepts basic to nursing, intensive nursing, community health nursing, psychiatric/mental health nursing, obstetrical nursing, medical/surgical nursing, research in nursing. Some short term appointments may also be available to replace faculty on leave. Requirements: Doctorate or Master's degree in nursing or a related field, must be eligible for registration with the Saskatchewan Registered Nurses' Association. Salary and rank commensurate with qualifications and professional achievement. Candidates of both sexes are equally encouraged to apply. Further information or letters of application, resumes and names of references to: Una Ridley, Dean, College of Nursing, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

## NUTRITION

**UNIVERSITY OF MANITOBA.** Department of Foods and Nutrition. Nutrition Specialist. Applications are invited for a permanent professor with a Ph.D. or equivalent with advanced training in experimental nutrition, nutritional biochemistry and/or physiology related to metabolic aspects of human nutrition. Demonstrated competence in teaching and research will be given preference. Applicants will be expected to teach and to conduct research related to the metabolic aspects of human nutrition. This is a tenure-track position with salary commensurate with qualifications and experience. The University encourages both men and women to apply. Conformance with Canadian Employment and Immigration policy, consideration in the first instance will be given only to Canadian citizens and permanent residents. Applicants should include a curriculum vitae and three references to: Dr. N.A.M. Eskin, Head, Department of Foods and Nutrition, Faculty of Human Ecology, University of Manitoba, Winnipeg, Manitoba R3T 2N2. Position is available immediately and will remain open until filled.

**UNIVERSITY OF GUELPH.** Department of Nutrition. Postdoctoral or research



associate position. Available (2 year duration) to study the culture, nutrition and physiology of the prawn *Macrobrachium rosenbergii*. The candidate must have an advanced degree and experience in culture, nutrition and/or physiology of shrimps and prawns, especially *Macrobrachium*. Salary commensurate with experience. Only those people legally entitled to work in Canada need apply. Closing date: February 28, 1982. Please send applications to: Dr. J.W. Hilton, Department of Nutrition, University of Guelph, Guelph, Ontario, N1G 2W1.

## OCCUPATIONAL THERAPY

**UNIVERSITY OF ALBERTA.** Occupational Therapy. An occupational therapist is required to teach a graduate seminar in administration and supervision. July 5, 1982. Qualifications: master's or doctorate, strong background in subject area, and three years teaching experience at graduate level. The University is an equal opportunity employer; preference will be given to Canadian citizens and permanent residents. Applications with vitae and three references should be submitted by March 1, 1982 to the Chairman, Department of Occupational Therapy, The University of Alberta, Edmonton, T6G 2G4.

## PHARMACY

**UNIVERSITY OF MANITOBA.** Faculty of Pharmacy — Clinical/Community Practice Position. Applications are invited for a tenure-stream appointment at the rank of Assistant Professor. Candidates should have a Pharm.D. or equivalent qualifications. The successful candidate will have responsibilities in the Faculty of Pharmacy, and in a 1300 bed teaching hospital. Responsibilities include faculty undergraduate teaching, hospital duties (service duties and undergraduate teaching to Pharmacy students), research, and the development of a clinical practice role model for community pharmacy. Both men and women are encouraged to apply. In accordance with Canadian Employment and Immigration policy, consideration in the first instance will be given only to Canadian citizens and permanent residents. The position is available July 1st, 1982. The deadline for applications is March 31st, 1982. Applicants should forward their curriculum vitae and the names of three referees to: Dr. J.W. Steele, Dean, Faculty of Pharmacy, University of Manitoba, Winnipeg, Manitoba, Canada R3T 2N6.

**UNIVERSITY OF SASKATCHEWAN.** College of Pharmacy. Applications are invited for a full-time faculty position in pharmacetics. Applicants should have training in pharmacetics or biopharmaceutics to the Ph.D. level and industrial experience in product development research. Responsibilities will include teaching undergraduate and graduate classes, development of a research programme and other activities that may be assumed or assigned in the future. The position is a tenure of a health science professional college. The appointment will be effective July 1, 1982. Applications, forwarded to: Dean B.R. Schnell, Ph.D., College of Pharmacy, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0. Consideration will be given only to applications from Canadian citizens and landed immigrants until March 15, 1982.

## PHYSICAL EDUCATION

**BRANDON UNIVERSITY.** Department of Physical Education and Recreation Services. POSITION: Term Appointment as Instructor in Physical Education and Head Basketball Coach (Men). RANK: Lecturer or Assistant Professor. SALARY: Commensurate with qualifications and experience at Lecturer or Assistant Professor level. QUALIFICATIONS: 1. Minimum of a Master's Degree. 2. Broad background in physical education. 3. Experience in coaching men's basketball at the University level. DUTIES: Be prepared to teach courses in both activity and theory areas in physical education to undergraduate students. Be prepared to conduct a high profile program in men's intercollegiate basketball. Have extensive background in the following areas: knowledge of the game, ability to communicate, recruitment, promotion, conduct

clinics and summer camps. **CONTRACT DATES:** September 1, 1982-August 31, 1983 (Sabbatical replacement). **LETTER OF APPOINTMENT:** Please send curriculum vitae, original transcripts and three letters of reference to: Mr. George Birger, Director and Chairman, Dept. of Physical Education, Recreation and Athletics, Brandon University, BRANDON, Manitoba, R7A 6A9. **CLOSING DATE:** When position is filled.

## PHYSICAL/OCCUPATIONAL THERAPY

**McGILL UNIVERSITY.** Department of Physical and Occupational Therapy. Full Time Faculty Position. Applications are invited for a tenure track Assistant Professor position (Occupational Therapy or Physical Therapy) for September 1, 1982. McGill University offers B.Sc. degrees in Occupational Therapy and Physical Therapy as well as a Master's degree in Rehabilitation Medicine. Doctoral degree required. Qualified candidates must be able to establish a strong research program and must have a strong commitment to undergraduate instruction. Duties include teaching at both the undergraduate and graduate levels as well as supervision of graduate research. Salary according to McGill norms. Send letter stating research and teaching interests as well as curriculum vitae and the names of three referees to: Martha C. Piper, Ph.D., Director, School of Physical and Occupational Therapy, 3654 Drummond Street, Montreal, P.Q., H3G 1Y5. Only Canadians and Landed Immigrants to Canada need apply for this position.

## PHYSICS

**QUEEN'S UNIVERSITY.** Department of Physics. Applications are invited for a one year replacement position at the Assistant Professor level in Engineering or Applied Physics. The position may be extended under research funding, or by application for an NSERC University Research Fellowship, for a candidate having suitable qualifications and interests. A background in semiconductor physics and/or instrumentation would be desirable although the Department is active in engineering physics, low temperatures and solid state physics, nuclear physics, astronomy and astrophysics. Duties will include teaching at the undergraduate level and research in one of the areas of the Department's interests. Salary negotiable, current assistant professor floor \$20,800. The appointment is available July 1, 1982. Applications are invited until the position is filled. Candidates of both sexes are equally encouraged to apply. Canadians and landed immigrants will be given preference in making this appointment. Please send a curriculum vitae and the names of three referees to: Dr. M. Sayer, Head, Department of Physics, Queen's University, Kingston, Ontario, K7L 3N6.

**ROYAL ROADS MILITARY COLLEGE.** Department of Physics. Royal Roads Military College has one or two tenure track vacancies in the Department of Physics effective July 1982. Candidates should hold doctorate or near doctorate in Physics preferably with experience in digital hardware and microcomputer applications. Appointment expected to be made at assistant professor level but salary and rank dependent on qualifications and experience. Relocation expenses can be provided. Duties include undergraduate teaching and research, including opportunities to join existing funded research teams. Applications should include complete dossier and names of three referees to be sent to: Dr. E.S. Graham, Principal, Royal Roads Military College, FMO Victoria, B.C. V0S 1B0. This competition is open to both men and women. Knowledge of English only is required. Toute information relative à ce concours est disponible en français et peut être obtenue en écrivant à Dr. Graham.

**ROYAL ROADS MILITARY COLLEGE.** Department of Physics. Physical Oceanography. Royal Roads Military College expects to have a tenure track vacancy in the Department of Physics effective July 1, 1982. Candidates should hold doctorate or near doctorate in physical oceanography preferably with experience in digital hardware and microcomputer applications. Appointment expected to be made at assistant professor level but salary and rank dependent on qualifications and experience. Relocation expenses can be provided. Duties include undergraduate teaching in

physics and physical oceanography, and research in marine science. Applications should include complete dossier and names of three referees and be sent to: Dr. E.S. Graham, Principal, Royal Roads Military College, FMD, Victoria, B.C., V0S 1B0. This competition is open to both men and women. Knowledge of English only is required. Toute information relative à ce concours est disponible en français et peut être obtenue en écrivant à Dr. Graham.

**UNIVERSITY OF WATERLOO.** Department of Physics. Applications are being accepted for the position of Postdoctoral Fellow or Visiting Research Professor to join in the investigation of CDW and intercalation structure in 1-D and 2-D crystals. Experience in REM, HEED, GED or XRD desirable. Appointment for one year with possible renewal for a second year by mutual agreement. Salary in the range \$16,000.00 to \$20,000.00 p.a. depending on qualifications. Open until position filled. Send applications with names of three referees to: Professors F.W. Boswell or J.M. Corbett, Department of Physics, University of Waterloo, Waterloo, Ontario, N2L 3G1. Canadian Citizens and Landed Immigrants will be given preference.

**TRENT UNIVERSITY.** Physics. One or two-year limited term appointment, commencing July 1, 1982, at level of Lecturer or Assistant Professor. Starting salary up to \$24,115. Ph.D. or equivalent required. Teaching responsibilities of the department include Physics and Astronomy, Computer Science, Environmental and Resource Research Activities, including Photocatalytic Reactions, Solid State and Surface Physics, Radiation Biophysics. Canadian citizens and landed immigrants will be given preference. Application with curriculum vitae and names of three referees should be sent to: Professor R.G. Johnson, Chairman, Dept. of Physics, Trent University, Peterborough, Ontario K9J 7B8. Deadline for receipt of applications: March 12, 1982.

## PHYSIOLOGY

**THE UNIVERSITY OF MANITOBA.** Department of Physiology. Neurophysiologist and Neuroendocrinologist. The Department of Physiology of the University of Manitoba, Winnipeg, Canada, is seeking a neurobiologist at the assistant professor level. Ph.D. or M.D. and post-doctoral experience are required. Preference will be given to individuals with a research interest in 1) neurobiology of movement, 2) developmental neurobiology, 3) peptide neurobiology, and 4) neuroendocrinology. Both men and women are encouraged to apply. In accordance with Canadian Employment and Immigration policy, consideration in the first instance will be given only to Canadian citizens and permanent residents. Send curriculum vitae, a description of current and prospective research programs, and three letters of reference to: Larry M. Jordan, Ph.D., Department of Physiology, The University of Manitoba, Faculty of Medicine, 770 Bannatyne Avenue, Winnipeg, R3E 0W3, Canada by March 15, 1982.

## PLANT SCIENCE

**McGILL UNIVERSITY.** MACDONALD CAMPUS. Faculty of Agriculture. Department of Plant Science. The Department of Plant Science, Faculty of Agriculture, Macdonald Campus of McGill University invites applications for a teaching and research tenure-stream position in Plant Pathology available June 1, 1982. Teaching duties will include undergraduate courses in Mycology and General Plant Pathology. The successful candidate will be expected to develop an active research and teaching program at the graduate level in Epidemiology. Appointment will be made at the Assistant Professor level. Applicants must have a Ph.D. or expect to receive one shortly. Send relevant information including a curriculum vitae and transcripts, and have at least three confidential letters of recommendation sent to: Professor A.K. Watson, Chairman, Search Committee, Department of Plant Science, Macdonald Campus of McGill University, 21,111 Lakeshore Road, Ste-Anne-Bellevue, Quebec, H3X 2C4. Closing date for application is April 15, 1982 or when position is filled. Canadian immigration regulations now require that the University assess applications from Canadian citizens and permanent residents of Canada before inviting and assessing applications

from other persons.

## POLITICAL SCIENCE

**UNIVERSITY OF TORONTO, ERINDALE COLLEGE.** Political Science. The University of Toronto invites applications for two positions in Canadian Government and Politics for the academic year 1982-83. One position will be in the tenure stream (subject to budgetary approval). Applicants for this position should also have the ability to teach Canadian Politics (with the possibility of an additional teaching assignment in comparative European politics). The second position is a contractually-limited appointment (subject to budgetary approval). The initial appointment will be for two years, with a possible extension of three more years. Applicants for this position should also have the ability to teach Canadian Politics including the possibility of teaching assignments in comparative provincial politics and urban politics. Both positions are at the level of assistant professor. Applicants are expected to have completed their Ph.D. and to have had teaching experience. Salary will be competitive. A curriculum vitae and three references are to accompany each application. Applications are to be submitted to: Richard B. Day, Discipline Representative, Political Science, 72 Crossroads Building, Erindale Campus, University of Toronto, Mississauga, Ontario L5L 1C6, not later than 1 March, 1982.

**SIMON FRASER UNIVERSITY.** Political Science Department. Applications are invited for the following position with preference given to applicants eligible for employment in Canada at the time of application. Lower level of Assistant Professor Ph.D. required. Must show evidence of strong research and teaching ability to teach Public Law/Public Administration with Canadian emphasis. Salary commensurate with qualifications and experience. Submit Curriculum Vitae and names of three referees to: Secretary, Appointments Committee, Political Science Department, Simon Fraser University, Burnaby, B.C., V5A 1S6. September 1, 1982. Applications considered until position filled.

**CDCORDIA UNIVERSITY.** Department of Political Science. Applications are invited for a full-time position at the Assistant or Associate level commencing September 1982. Applicants should have completed the Ph.D., have teaching experience and a firmly established publication record. Expertise is sought in the areas of public policy and public administration, with emphasis on Quebec and Canada. A knowledge of the Quebec milieu and the French language is desirable. Candidates would be expected to teach at both the graduate and undergraduate levels. Only Canadians or permanent residents need apply for this position. Send full curriculum vitae and names of three referees to: Dr. Everett M. Price, Chairman, Department of Political Science, Concordia University, 7141 Sherbrooke St. West, Montreal, Quebec, H4B 1R6. Deadline for application: when position is filled.

**TRENT UNIVERSITY.** Department of Political Science. Applications are invited for a limited term appointment as Lecturer/Assistant Professor level to run from 1 September, 1982 to 31 May, 1983. Teaching at the undergraduate level will include participation in the introductory course; expertise in public policy and/or political economy is desirable. Send c.v. and names of three referees to Professor Margaret Doney, Department of Political Studies, Trent University, Peterborough, Ontario, K9J 7B8. Consideration will be given initially to applications from Canadian citizens and landed immigrants.

**UNIVERSITY OF TORONTO.** Political Science. Positions in Political Science (A) Tenure stream, up to junior associate professor (approval pending). Ph.D. and some teaching experience required. International Relations. Salary commensurate with qualifications and experience. Applications and vitae with curriculum vitae should be addressed to Professor Bennett Kovrig, Chairman, Department of Political Economy, University of Toronto, Toronto, Ontario, Canada, M5S 1A1. Duties to commence 1 July 1982. Applications considered until position filled. (B) Several positions, rank open, preference for lecturer to junior assistant professor, tenure-stream and contractually-limited. Ph.D. required. Canadian government, public administration, public policy. Salary commensurate with qualifications and experience. Applications along with a curriculum vitae should be ad-



ressed to Professor Bennett Kovrig, Chairman, Department of Political Economy, University of Toronto, Toronto, Ontario, Canada, M5S 1A1. Duties to commence 1 July 1982. Applications considered until positions filled.

**UNIVERSITY OF WINNIPEG, Political Science Department.** Applications are invited for two positions which are subject to budget approval. One position is tenure track, the other is for a one-year term with possibility of renewal. Preference will be given to applicants with Ph.D. completed or near completion. Duties include teaching general and honours political theory and/or the general area of undergraduate and graduate public administration. Salary and rank will be commensurate with qualifications. Send complete vitae and three letters of reference to: Dr. Robert Adie, Political Science Department, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, R3B 2E9. Starting date: September 1, 1982. Closing date: when position is filled. ONLY CANADIANS OR PERMANENT RESIDENTS NEED APPLY FOR THIS POSITION.

**ST. FRANCIS XAVIER UNIVERSITY, Department of Political Science.** Assistant Professor, Ph.D. completed or near completion. Undergraduate teaching in American Government and Political Science. The salary is competitive and dependent on qualifications and experience. Usual fringe benefits. Curriculum vitae and three letters of reference to: W.J. Kontak, Chairman, Department of Political Science, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0. The appointment is effective September 1, 1982. Applications accepted until position is filled.

**UNIVERSITY OF SASKATCHEWAN, Department of Economics and Political Science.** A term (12-month) position in Political Science at the assistant professor level. We would consider strong candidates in all fields. Ph.D. preferred, some teaching experience desirable. Normal starting date is July 1, 1982. Send your application, include curriculum vitae and names of three referees, to Professor K. Lal, Head, Department of Economics and Political Science, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

**QUEEN'S UNIVERSITY, Department of Political Studies, Political Science.** Queen's University invites applications for two positions at the rank of lecturer or assistant professor. These are replacement positions for a maximum of three years and are non-renewable. Applicants must be qualified to teach undergraduate courses in Canadian Government (political economy or Quebec politics desirable) or International Relations. Ph.D. or near completion. Salary according to qualifications and experience. Canadian citizens and landed immigrants will be given preference. Candidates of both sexes are equally encouraged to apply. Replies to: Professor J.A.W. Gunn, Department of Political Studies, Queen's University, Kingston, Ontario, K7L 3N6. Closing date: When position filled.

**UNIVERSITY OF WINNIPEG, Political Science Department.** Applications are invited for two positions which are subject to budget approval. One position is tenure track, the other is for a one-year term with possibility of renewal. Preference will be given to applicants with Ph.D. completed or near completion. Duties include teaching general and honours political theory and/or the general area of undergraduate and graduate public administration. Salary and rank will be commensurate with qualifications. Send complete vitae and three letters of reference to: Dr. Robert Adie, Political Science Department, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, R3B 2E9. Starting date: September 1, 1982. Closing date: when position is filled. ONLY CANADIANS OR PERMANENT RESIDENTS NEED APPLY FOR THIS POSITION.

## PSYCHOLOGY

**ST. THOMAS MORE COLLEGE, UNIVERSITY OF SASKATCHEWAN, Department of Psychology.** Applications are invited for a possible tenureable appointment at the Assistant Professor level effective July 1, 1982. Preference will be given to candidates with a Ph.D., teaching and research experience, with specialization in Developmental Psychology, and skills sufficient for undergraduate teaching in one other area. Duties will involve undergraduate teaching with an opportunity for research and teaching an upper level of graduate students. The floor salary scale

for Assistant Professors, currently under negotiation, is \$21,120 (1980-81). There are annual increments, a full range of fringe benefits, and a moving allowance. There is also opportunity for teaching intercession or summer school classes. St. Thomas More College is a Catholic College of Arts and Science federated with the University of Saskatchewan. Its professors are members of the faculty of the College of Arts and Science, of the University of Saskatchewan. Canadian Immigration regulations require preference be given to Canadian citizens or landed immigrants. Applicants should arrange to have a curriculum vitae, 3 confidential letters of recommendation, and transcripts sent as soon as possible to Prof. M.G. Keenan, Department of Psychology, St. Thomas More College, 1437 College Drive, Saskatoon, Saskatchewan, S7N 0W6.

**CONCORDIA UNIVERSITY, Department of Psychology.** The Psychology Department anticipates a tenure-track appointment at the Assistant Professor level as well as a leave replacement position both beginning September 1, 1982. Applicants must hold a Ph.D. degree and have an active ongoing research programme. Post-doctoral research experience and/or experience in university level teaching or clinical supervision. Preference will be given to candidates with research interests and expertise in both basic and applied aspects of their area of specialization. Only Canadians or permanent residents need apply for this position. Send vitae, representative publications, and at least three letters of recommendation to: Dr. T. Arbuckle-Mag, Chairman, Department of Psychology, Concordia University, 1455 de Maisonneuve Boulevard West, Montreal, Quebec H3G 1M8.

**THE UNIVERSITY OF OTTAWA, School of Psychology.** The University of Ottawa School of Psychology expects to have several openings to fill for July 1st, 1982. These would be permanent tenure-track positions probably at the Assistant or Associate level. The principal needs are for professors, fluent in French in the areas of quantitative methods (mainly multivariate), in humanistic and in clinical psychology. Minimum qualifications are: doctorate in Psychology; research experience or potential for research development and knowledge and competency in French and in English. Salary range for the current academic year is: maximum: \$50,083; Assistant Professor - minimum: \$21,989; Associate Professor - minimum: \$28,283. Applications should be received before March 1, 1982. Submit a letter of application, vitae, names and addresses of three referees, and two recent publications from refereed journals or visible evidence of scholarly activity to: Dr. Joseph De Koninck, Director, School of Psychology, University of Ottawa, Ottawa, Ontario, Canada, K1N 6N5.

**UNIVERSITÉ D'OTTAWA, Ecole de Psychologie.** L'Ecole de Psychologie prévoit avoir quelques postes vacants de professeurs à combler pour le 1er juillet 1982. Ces postes seront probablement des postes réguliers au niveau de professeur adjué ou agrégé. Les besoins principaux sont francophone en méthodes quantitatives (surtout multivariées), en humanités et en psychologie clinique. Les qualifications minimales sont: le doctorat en psychologie, de l'expérience (ou un très bon potentiel) en recherche et une bonne maîtrise du français et de l'anglais. L'échelle de salaire de l'année en cours est: maximum: \$50,083; professeur adjoint: minimum: \$21,989; professeur agrégé: minimum: \$28,283. Les candidatures devraient être soumises avant le 1er mars 1982. Adresser une lettre accompagnée d'un curriculum vitae, du nom et de l'adresse de trois répondants ainsi que de tirés à part de deux publications récentes ou de tout autre document constituant une contribution académique à: Dr. Joseph De Koninck, Ecole de Psychologie, Université d'Ottawa, Ottawa, Ontario, Canada, K1N 6N5.

**UNIVERSITY OF WATERLOO, Department of Psychology.** Applications are being accepted for an anticipated opening in Industrial/Organizational Psychology. Rank is open. We are especially interested in applicants with competence and interests in organizational behaviour and will consider applicants in all areas of I/O. Regardless of area of specialization applicants at the junior rank should show considerable promise as a scholar and a commitment to the research program. Applicants at senior ranks should have demonstrated scholarly excellence. In addition to research, responsibilities include teaching at both the graduate and undergraduate levels and

supervision of student research. The person hired will have a unique opportunity to be a significant figure in the development of a Ph.D. program in I/O as well as to an ongoing Master of Applied Science program in I/O. The salary is competitive; Canadian Citizens and Landed Immigrants will be given preference. Applications will be accepted until the position is filled. No consideration, all material should be available by March 1, 1982. Applicants should submit a complete vitae and samples of scholarly work (e.g., reprints, theses, etc.), and see that at least three letters of recommendation are sent directly to Dr. T. Gary Waller, Chairman, Department of Psychology, University of Waterloo, Waterloo, Ontario, Canada, N2L 3G1. The availability of this position is subject to budgetary approval.

**THE UNIVERSITY OF WESTERN ONTARIO, Department of Psychology.** Subject to budgetary approval, three positions at the assistant professor rank, some tenure track. Demonstrated research capability required in one of the following areas: 1. Applied Psychology, preferably clinical or counselling (ability to teach marital and family therapy and/or group counselling desirable but not essential); 2. Measurement and Statistics, strength in theoretical and applied interests; 3. Social and Personality. Positions are effective July 1, 1982. Send vitae, representative publications, and at least three letters of recommendation to: Dr. W.J. McClelland, Chairman, Department of Psychology, The University of Western Ontario, London, Ontario N6A 5C2. Canadian Immigration regulations require that Canadians and landed immigrants be given preference.

**UNIVERSITY OF SASKATCHEWAN, Department of Psychology.** Applications are invited for a two year term appointment at the Assistant Professor level (salary range 1980-81, \$21,120 to \$27,144), effective July 1, 1982. Applicants in the area of applied social psychology are especially encouraged, but all applicants will be considered. Send curriculum vitae and three letters of recommendation to: Dr. T. Wishart, Chairman, Department of Psychology, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

**CARLETON UNIVERSITY, Department of Psychology.** The Department of Psychology invites application for a term appointment (not leading to tenure but with the length of term negotiable) at the assistant professor rank, effective July 1, 1982. The position(s) is/are subject to budgetary approval; details will be sent upon receipt of inquiries. A Ph.D. in psychology is required. Applicants in all areas of psychology compatible with the department will be considered. Applicants should have demonstrated considerable promise or achievement as a scholar with a commitment to the development of a strong research program. Duties will include undergraduate and graduate teaching and supervision. Letters of application, accompanied by a curriculum vitae, the names and addresses of at least three individuals familiar with the applicant's work, should be directed to: Dr. William G. Webster, Chairman, Department of Psychology, Carleton University, Ottawa, Ontario, K1S 5B6. Canadian citizens and Landed Immigrants will be given preference.

**THE UNIVERSITY OF LETHBRIDGE, Department of Psychology.** One position at the Assistant Professor level in one of the areas of human experimental cognitive, developmental and aging, information processing, or psycholinguistics. Canadian citizens and permanent residents of Canada will be given preference for this position. Candidates are expected to have a Ph.D., preferably 1-2 years post-doctoral experience, and show promise of strong research ability. Candidates will be expected to teach statistics and methodology to undergraduate students. Salary Assistant Professor - minimum \$24,204 on annual basis (1981-82). Applications, including curriculum vitae, and summary of teaching and research interests, and three letters of reference to be sent to: Dr. I.Q. Wishaw, Chairman, Department of Psychology, The University of Lethbridge, Lethbridge, Alberta, T1K 3M4. Tenure track position, commencing July 1, 1982. Closing date: ERINDALE COLLEGE, University of Toronto.

**ERINDALE COLLEGE, University of Toronto, Psychology Department.** A position in Neuropsychology for up to three years beginning July 1, 1982. Research interest in memory or laterality in humans or animals is desirable. Ample opportunity for collaborative research in a clinical or laboratory setting; light teaching load. Salary commensurate with experience, but no position is presently constructed for teaching/post-doctoral appointment. We

are looking for candidates who are committed to excellence and productivity in research and teaching. Interested candidates should write to: Morris Moscovitch at Erindale College, Psychology Department, Mississauga Road, Mississauga, Ontario, L5L 1C6.

**TRINITY WESTERN COLLEGE, Department of Psychology.** Position: Assistant or Associate Professor. Qualifications: A Masters degree (minimum) plus considerable teaching of a high quality (or related practical experience). Teaching intro. Psychology, Social Psychology, Personality Theory and/or Counseling plus the ability to integrate the discipline with the Biblical Christian faith. Write to: Dr. Kenneth R. Davis, Dean, Trinity Western College, 7600 Glover Rd., Langley, B.C., Canada, V3A 4R9. The University of Trinity Western College is an evangelical Christian college, chartered by the province of British Columbia and granting B.A. and B.Sc. degrees. Opening for September 1982.

**UNIVERSITY OF SASKATCHEWAN, Department of Psychology.** Cognitive Psychologist. Applications are invited for a tenureable faculty appointment at the assistant professor level (salary range 1980-81 \$21,120 to \$27,144, under review) effective July 1st, 1982. Applicants in all areas of cognitive psychology will be considered. Applicants should have demonstrated considerable achievement and promise as a scholar, with a commitment to the development of a strong research program. In addition to research, responsibilities include teaching at both the graduate and undergraduate levels and supervision of student research. Send curriculum vitae and three letters of recommendation to: Dr. T. Wishart, Chairman, Department of Psychology, University of Saskatchewan, Saskatoon, Saskatchewan, Canada, S7N 0W0.

## PUBLIC ADMINISTRATION

**UNIVERSITY OF OTTAWA, Faculty of Administration.** Public Administration. Faculty position in public administration starting July 1, 1982. Tenure-track appointments require Ph.D. degree in hand or near completion. Rank and salary, open to negotiation, commensurate with experience and qualifications. Applicants should have a strong commitment to teaching and an interest in conducting research. Bilingualism (English and French) would be an asset. All courses at both the undergraduate and graduate levels are offered in English and French. Send résumés before March 5, 1982 to Gilles Paquet, Dean, Faculty of Administration, University of Ottawa, 115 Wilbrod Street, Ottawa, Ontario, K1N 9B5. Note: This offer of position is subject to the availability of funding. Applications from Canadian citizens, landed immigrants and others eligible for employment in Canada at the time of application will be given priority. **UNIVERSITÉ D'OTTAWA, Faculté d'Administration Publique.** Poste à plein temps en administration publique disponible le 1er juillet 1982. Les candidat(e)s espérant obtenir la permanence devront posséder un doctorat ou être près de le terminer. Rémunération établie en fonction des qualifications et états de service. Enseignement au niveau du 2e cycle et au niveau du 1er cycle et recherche. Le bilinguisme (français et anglais) serait un atout. Tous les cours sont offerts dans les deux langues officielles. Les demandes doivent être envoyées au plus tard le 5 mars 1982 à Gilles Paquet, doyen Faculté d'Administration, Université d'Ottawa, 115 rue Wilbrod, Ottawa, Ontario, K1N 9B5. N.B. Cette offre est sans engagement formel jusqu'à confirmation des décisions nécessaires en matière d'allocation des crédits. Les demandes émanant des candidat(e)s en possession d'une autorisation légale d'occuper au Canada un emploi rémunéré seront envisagées en priorité.

## RECREATION

**UNIVERSITY OF WINNIPEG, Department of Recreation and Athletic Studies.** Applications are invited for a position at the rank of lecturer or assistant professor. Master's degree minimum. Duties will include the teaching of selected undergraduate courses in the Recreation Studies Program: Outdoor Recreation, Land Use Management and Planning, Seminar in Recreation and Leisure. Administrative duties may be assigned as required. Salary commensurate



with qualifications and experience. Applications together with a full curriculum vitae and three letters of reference should be sent to: Dr. D.F. Anderson, Acting Coordinator, Recreation and Athletic Studies, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, R3B 2E9. Effective Date: September 1, 1982. Closing Date: March 31, 1982. Only Canadians or permanent residents need apply.

## RELIGIOUS STUDIES

**UNIVERSITY OF REGINA.** Campion College, Department of Religious Studies. Applications are invited for the position of Assistant Professor in Religious Studies. The qualifications required: Ph.D. or equivalent academic qualifications. Area of specialization must be Hinduism, with a strong interest in contemporary Hindu practice, but candidates should also be able to teach in other areas, for instance, Christian thought and theology. Terms of employment: date of appointment: July 1, 1982. Salary: Assistant Professor, Floor \$22,442.00, Ceiling \$32,549.00. Closing date for applications: when position is filled. Canadian immigration regulations now require the College to invite and assess applications from Canadian citizens and permanent residents of Canada before inviting and assessing applications from other persons. Applications, including curriculum vitae, special interests and names of three referees should be forwarded to Professor Isidore H. Gorski, Campion College, University of Regina, Regina, Saskatchewan S4S 0A2.

**THE UNIVERSITY OF MANITOBA.** Department of Religion. Applications are invited for a one-year term appointment, beginning July 1, 1982 at the level of Lecturer or Assistant Professor. Candidates must have competence in one or more of the following areas: Biblical Studies, Comparative Religious Ethics, Contemporary Catholic Thought. Ability to relate to program in Women's Studies desirable. Strong interest and ability in undergraduate teaching. Ph.D. required for Assistant Professor; advanced stage of Ph.D. candidacy for Lecturer. Both women and men are encouraged to apply. In accordance with Canadian Employment and Immigration policy, consideration in the first instance will be given only to Canadian Citizens and permanent residents. Position subject to budgetary approval. Deadline for applications March 31st, 1982. Send applications to H. G. Harland, Head, Department of Religion, University of Manitoba, Winnipeg, Manitoba R3T 2N2, Canada.

**UNIVERSITY OF ST. JEROME'S COLLEGE.** Department of Religious Studies. Applications are invited for the position of Assistant Professor in Religious Studies. The qualifications required: Ph.D. or equivalent academic qualifications. Area of specialization should be the New Testament, but candidates should also be able to teach in other areas as, for instance, Catholic Theology. Teaching effectiveness with undergraduate students, and with mature students in special summer programmes and extension courses, is of primary importance, but promise of scholarship must be present as well. Starting date of appointment: July 1, 1982. Salary: Assistant Floor, \$21,900, or negotiable according to experience. Applications should be mailed to: Dr. Peter J. Naus, Academic Dean, University of St. Jerome's College, Waterloo, Ontario, N2L 3G3. Closing date for applications: when position is filled. First consideration will be given to those applicants who at the time of application are legally eligible to work in Canada for the period covered by the position.

## SOCIAL WORK

**YORK UNIVERSITY.** Atkinson College. Department of Social Work. Applications are invited for two Tenure Track positions commencing July 1st, 1982, subject to budget approval; one at the level of Associate or Full Professor, the other at Assistant Professor rank. Both positions involve teaching in a part-time B.S.W. (Hons.) programme, and in a proposed part-time M.S.W. programme. The senior position requires a doctorate, extensive methodology with established research interests; candidates for the junior position preferably should have a doctorate, demonstrated research skills and practice and teaching experience. Both positions require a professional degree. Canadians and Landed Im-

migrants will be given preference. Please send curriculum vitae and references to Dr. Gerald Erickson, Chairman, Department of Social Work, York University, Atkinson College, 4700 Keele Street, Downsview, Ontario M3J 2R7. Deadline for submission - when positions are filled.

**UNIVERSITY OF REGINA.** Faculty of Social Work. Applications are invited for a person with extensive experience and publication/writing in the broad field of social welfare and social administration policy analysis. The writing should include comparative work, analysis in Australian and Canadian social policy and preferably in a Commonwealth context. A thorough knowledge of social welfare in Australia and extensive contacts in that country are important. The person selected will develop a comparative study of Social Work in Canada and Australia with particular focus on Saskatchewan and an Australian State. In addition, the person will act as a resource to the Faculty of Social Work, the Faculty of Social Work, and the Social Service community in Saskatchewan. This will include some seminars and workshops. The position is for a 6 month term only, commencing on or about July 1, 1982. Visiting Professor salary range \$38,339 per annum. Applications should be directed to: Mr. O. Driedger, Dean, Faculty of Social Work, University of Regina, REGINA, Saskatchewan S4S 0A2 Canada. (In accordance with Canada Immigration requirements, applications for this position will be received from Canadian citizens and permanent residents of Canada.)

## SOCIOLOGY

**UNIVERSITY OF WESTERN ONTARIO.** Department of Sociology. Subject to the availability of funds, applications are invited for a one-year contractual limited position at the assistant professor level. Ph.D. or equivalent required. Specialties required: (1) Social Organization (complex or formal organizations, occupations, work and industry, stratification) (2) Collective Behaviour, Communications, Social Psychology (3) Evaluation, Statistics, Policy. Appointments are effective July 1, 1982. Applications, curriculum vitae and names of three referees should be addressed to Dr. Kevin McQuillan, Chair, Recruitment Committee, Department of Sociology, University of Western Ontario, London, Ontario, N6A 5C2. Canadian Immigration regulations require that Canadians and Landed Immigrants be given preference.

**UNIVERSITY OF MANITOBA.** Department of Sociology. Applications are invited for a seasonal appointment at Lecturer or Assistant Professor level, subject to budgetary approval. Specialization in the area of Research Methods. Ph.D. preferred. Both women and men are encouraged to apply. In accordance with Canadian Employment and Immigration policy, consideration in the first instance will be given only to Canadian citizens and permanent residents. To commence in August 1982. Closing date is March 1. Send Vitae including names of at least three referees to: Professor S. B. Key, Chairperson, Recruitment Committee, Department of Sociology, University of Manitoba, Winnipeg, Manitoba R3T 2N2.

**THE ONTARIO INSTITUTE FOR STUDIES IN EDUCATION.** Sociology Department. An appointment is to be made in the area of Applied Sociology and Schooling in the Sociology Department of the Ontario Institute for Studies in Education at the level of Assistant or Associate Professor. Applicants should have a doctorate and proven ability to work with and in urban schools, with knowledge of the curriculum, the school as an organization, student and teacher morale, and the educational nature of the school system. They should be qualified to teach graduate courses at the master's and doctoral level, and to carry out research and field work in

school systems. Candidates should be capable of advising both students oriented toward research careers and those oriented toward professional practice. The successful candidate will work in a complementary manner relative to existing areas of program strength, including program implementation, women's studies, school/work relations, classroom interaction, and public issues in education. Authorization has been given, subject to the availability of funds, for a tenure-track appointment to be made if appropriate and if the successful applicant is approved for such an appointment. The successful applicant will be expected to provide evidence of a high level of scholarship, recognized expertise and an ability to make a substantial and sustained academic contribution to the field. Applications with curriculum vitae and names of at least three referees should be sent to: Dr. Michael Fullan, Assistant Director (Academic), The Ontario Institute for Studies in Education, 252 Bloor Street West, Toronto, Ontario, M5S 1V6. Immigration regulations require us to state that only Canadians or Landed Immigrants to Canada need apply for this position. The deadline for applications is February 28, 1982.

## SOIL SCIENCE

**UNIVERSITY OF GUELPH.** Department of Land Resource Science. Soil Science. The Department of Land Resource Science invites applications for a tenure-track position in Extension/Soil Fertility. The position is available April 1, 1982 (subject to final budgetary approval). Specialization in soil science with a good knowledge of crop production is essential. A Ph.D. degree is highly desirable. The major component of the responsibilities (75%) will be in extension activities related to the goals of the department. Soil management for crop production will be a primary component in the extension activity. The successful candidate will be expected to communicate effectively with scientists, farmers, extension and agribusiness personnel and other professionals involved in agricultural areas of the province. Research responsibilities (25%) will involve the development and improvement of soil test and plant test calibrations. The salary is competitive and the level of appointment will depend on the qualifications of the applicant. Only those persons legally entitled to work in Canada need apply. Personal data, transcripts of college records, names of three professional referees and a list of publications should be forwarded to Dr. B. D. Kay, Acting Chairman, Department of Land Resource Science, University of Guelph, Guelph, Ontario N1G 2W1. Applications will be received up to March 1, 1982 or until position filled.

**UNIVERSITY OF GUELPH.** Department of Land Resource Science. Soil Science. The Department of Land Resource Science invites applications for a tenure-track position in Applied Soil Physics. The position is available April 1, 1982 (subject to final budgetary approval). Specialization in soil physics with experience in field research is required. A knowledge of crop production is desirable. A Ph.D. degree is required. The responsibilities of this position will be split 75% on research and 25% on teaching. The person selected for this position will be expected to develop a research program relating to the management of the physical properties of soils for crop production. The salary is competitive and the level of appointment will depend on the qualifications of the applicant. Only those persons legally entitled to work in Canada need apply. Personal data, transcripts of college records, names of three professional referees and a list of publications should be forwarded to Dr. B. D. Kay, Acting Chairman, Department of Land Resource Science, University of Guelph, Guelph, Ontario N1G 2W1. Applications will be received up to March 1, 1982 or until position filled.

## SPANISH

**WILFRID LAURIER UNIVERSITY.** Department of Romance Languages. Title of position: Assistant Professor in Spanish for a limited term. Qualifications required: Ph.D. in Spanish. Experience in teaching of Peninsular Literature. Will also be required to teach grammar. Evidence of research. Salary: commensurate with qualifications and experience. Enquiries should be sent to: Professor A. B. Borrás,

Department of Romance Languages, Wilfrid Laurier University, Waterloo, Ontario, Canada N2L 3G5. Effective date of appointment: July 1, 1982. Closing date for applications: March 1, 1982.

**UNIVERSITY OF TORONTO. ERINDALE CAMPUS.** Spanish. Title of position: Tutor in Spanish, Erindale Campus, budget permitting. Qualifications required: Ph.D. or equivalent with a thesis in modern hispanic literature or language. Experience in language teaching essential. Native or near-native fluency preferred. Nature of duties: Undergraduate teaching of language and modern hispanic literature courses. Salary: Commensurate with qualifications and experience. Enquiries should be sent to: Professor K. L. Levy, Department of Spanish and Portuguese, University of Toronto, Toronto, Ontario M5S 1A1. Effective date of appointment: July 1, 1982. Closing date for applications: April 1, 1982.

**UNIVERSITY OF WATERLOO.** Department of Spanish. Applications are being accepted for a faculty position in Spanish, preferably in the Spanish American area. Qualifications include Ph.D. in Spanish. Experience in language and literature teaching with evidence of strong commitment to research. Duties include undergraduate teaching of language and literature courses, both Peninsular and Spanish American. Salary and rank are commensurate with qualifications and experience. Those interested should send applications to Dr. B. Thaiman, Chairman, Department of Spanish, University of Waterloo, Waterloo, Ontario, N2L 3G1. Effective date of appointment is July 1, 1982. One or more one-year appointments will be subject to availability of funds. Canadian Citizens and Landed Immigrants will be given preference. Closing date for receipt of applications will be when filled.

## STATISTICS

**DALHOUSIE UNIVERSITY.** Statistics. The Department of Mathematics, Statistics and Computing Science at Dalhousie University expects to have a tenure track position in the area of Statistics at the assistant professor level starting July 1, 1982. A Ph.D. in Statistics is required. Duties include research, teaching and consulting in the statistical consulting laboratory. Experience in consulting is an asset. Salary and rank are commensurate with experience. Dalhousie University is located in Halifax which is the major centre of the Maritime Provinces. There are many opportunities for involvement in research in oceanography, fisheries, biology and medicine. This position is subject to final budgetary approval. Send a resume and three names of referees to: Dr. A.C. Thompson, Chairman, Department of Mathematics, Statistics and Computing Science, Dalhousie University, Halifax, Nova Scotia, B3H 4H8.

**DALHOUSIE UNIVERSITY.** Department of Mathematics, Statistics and Computing Science. Assistant professor of statistics. Ph.D. or equivalent. Research, consulting and teaching. Commensurate with experience and qualifications. Subject to final budgetary approval. Dr. A. C. Thompson, Department of Mathematics, Statistics and Computing Science, Dalhousie University, Halifax, Nova Scotia, B3H 4H8. July 1, 1982.

**UNIVERSITY OF WATERLOO.** Statistics. Applications are being accepted for the position of assistant, associate, or full professor of Statistics. Applicants must have a Ph.D. and have the ability to carry out an effective independent research programme, to teach and to direct or to co-direct level teaching, graduate student supervision, and research. Salary and rank offered are commensurate with qualifications and experience. The effective date of appointment is July 1, 1982 or earlier and is subject to availability of funds. The closing date for reception of applications is March 1, 1982. Canadian Citizens and Landed Immigrants will be given preference. Send applications to Dr. J. F. Lawless, Chairman, Department of Statistics, University of Waterloo, Waterloo, Ontario, N2L 3G1.

**UNIVERSITY OF TORONTO.** Department of Statistics. Tenure track appointment at Assistant Professor level (budget permitting). Ph.D. and demonstrated excellence required. Duties are instruction and research. Salary commensurate with qualifications. Applications with C.V. and names of three referees should be sent to Professor D.A.S. Fraser, Chairman, Department of Statistics, University of Toronto, Toronto, Ontario, M5S 1A1. Appointment effective July 1, 1982.



on February 28, 1982.

**UNIVERSITY OF TORONTO.** Department of Statistics. Contractually limited term appointment at Assistant Professor level (budget permitting). Ph.D. and excellent demonstration of excellence required. Duties are instruction and research. Salary commensurate with qualifications. Applications with C.V. and the names of three referees should be sent to Professor D. A. S. Fraser, Chairman, Department of Statistics, University of Toronto, Toronto, Ontario, M5S 1A1. Appointment effective July 1, 1982. Application date closes on February 28, 1982.

## SYSTEMS DESIGN

**UNIVERSITY OF WATERLOO.** Department of Systems Design. The Department of Systems Design at the University of Waterloo invites applications for two tenure-track faculty positions. Additional faculty research positions are also expected. Systems Design offers transdisciplinary programs at all levels from B.A.Sc. to Ph.D. The department has high standards for acceptance of students and facilities. We are looking primarily for people to augment our current research in pattern recognition, image processing, machine intelligence, optimization, dynamical systems, information systems, systems modelling and simulation, and microcomputer applications. Applications with c.v. and the names of three referees should be sent to Dr. K. Huseyin, Department of Systems Design Engineering, University of Waterloo, Waterloo, Ontario, N2L 3G1. (519) 885-1211 ext. 2601. Canadian Citizens and Landed Immigrants will be given preference.

## UKRAINIAN STUDIES

**UNIVERSITY OF ALBERTA.** Canadian Institute of Ukrainian Studies. Research associate. Qualifications: Ph.D. (or near completion) in East European and Soviet studies with specialization in pre-revolutionary nineteenth and twentieth century Ukrainian history; reading knowledge of Ukrainian essential, Russian and Polish desirable. Nature of duties: Supervise and conduct research in Ukrainian history. Salary offered: \$19,070 - 24,098. Applicants are invited to send an application, transcripts and three letters of reference to: Dr. Manoly R. Lupul, Director, Canadian Institute of Ukrainian Studies, University of Alberta, Edmonton, Alberta, T6G 2E8. The University of Alberta is an equal opportunity employer. Citizens and permanent residents of Canada will be given preference. Effective date of appointment: 1 September, 1982. Closing date for receipt of applications: 31 March, 1982.

**UNIVERSITY OF ALBERTA.** Canadian Institute of Ukrainian Studies. Research associate. Qualifications: Ph.D. (or near completion) in Canadian ethnic studies with specialization in the social sciences. High motivation to study Ukrainian Canadians essential as is an excellent reading knowledge of Ukrainian; reading knowledge of French desirable. Nature of duties: Supervise and conduct research on the social development of Ukrainians in Canada since Second World War — ability to contribute to undergraduate courses on Ukrainians in Canada an asset. Salary offered: \$19,070 - 24,098. Applicants are invited to send an application, transcripts and three letters of reference to: Dr. Manoly R. Lupul, Director, Canadian Institute of Ukrainian Studies, University of Alberta, Edmonton, Alberta, T6G 2E8. The University of Alberta is an equal opportunity employer. Effective date of appointment: 1 September, 1982. Closing date for receipt of applications: when position filled.

## VETERINARY MEDICINE

**UNIVERSITY OF GUELPH.** Veterinary Microbiology and Immunology. The Department of Veterinary Microbiology and Immunology, University of Guelph, is seeking applicants for a faculty position in the area of pathogenic bacteriology. The duties include supervision of a small bacteriology diagnostic laboratory which serves the veterinary teaching hospital, assistance with teaching, mainly at the undergraduate level, and participation in some aspects of

the Department's research program on economically important bacterial diseases of food animals. Applicants should have a DVM degree and/or graduate training in veterinary bacteriology. The salary for this position, which is contractually limited to two years, is negotiable, and the position is subject to final budgetary approval. In accordance with a directive from Employment and Immigration Canada, only those legally eligible to work in Canada need apply. Enquiries and applications should be forwarded to Dr. J.B. Derbyshire, Chairman, Department of Veterinary Microbiology and Immunology, University of Guelph, Guelph, Ontario, N1G 2W1.

**UNIVERSITY OF SASKATCHEWAN.** Western College of Veterinary Medicine. Small Animal Medicine. Applications are invited from individuals holding the D.V.M. or equivalent degree and having post doctoral training in Small Animal Medicine. Board certification in the specialty of internal medicine in the American College of Veterinary Internal Medicine or eligibility for certification is preferred. Responsibilities include lecture and laboratory instruction in an area of small animal medicine, both in the classroom and in the Veterinary Teaching Hospital; the position includes a clinical teaching commitment to the Veterinary Teaching Hospital. There is opportunity to instruct graduate students, include lecturers in formal courses and individual study in the area of the candidate's interest and competence. The development of a creative and productive research program is a fundamental requirement of the position. The candidate must be eligible to become licensed to practice veterinary medicine in the province of Saskatchewan. Salary commensurate with qualifications and experience. Interested applicants should submit a current curriculum vitae, names of three referees and a statement of teaching and research goals to Dr. G.F. Hamilton, Head, Department of Veterinary Clinical Studies, Western College of Veterinary Medicine, University of Saskatchewan, Saskatoon, Saskatchewan, Canada, S7N 0W0.

**UNIVERSITY OF SASKATCHEWAN.** Department of Veterinary Clinical Studies. Large Animal Surgery. Applications are invited from individuals holding the D.V.M. or equivalent degree and having post doctoral training in large animal surgery. Board certification in the specialty of surgery of the American College of Veterinary Surgeons or eligibility for certification is preferred. Responsibilities include lecture and laboratory instruction in large animal surgery, both in the classroom and in the Veterinary Teaching Hospital; the position includes a clinical teaching commitment to the Veterinary Teaching Hospital. There is an opportunity to instruct and interact with graduate students, residents and interns in formal courses and individual study in the area of the candidate's interest and competence. The development of a creative and productive research program is a fundamental requirement of the position. The candidate must be eligible to become licensed to practice veterinary medicine in the province of Saskatchewan. The appointment will be at the assistant professor rank with salary negotiable and commensurate with qualifications and experience. To apply, please submit a letter of application, curriculum vitae, and names of three referees to Dr. G.F. Hamilton, Head, Department of Veterinary Clinical Studies, Western College of Veterinary Medicine, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0, Canada.

## FACULTY EXCHANGE

**THE FACULTY EXCHANGE CENTRE.** The Faculty Exchange Centre, non-profit, faculty administered, helps arrange exchanges of faculty within North America and overseas. Send self-addressed envelope for details to 952 Virginia Avenue, Lancaster, Pennsylvania, U.S.A., 17603.

## ACCOMMODATIONS

**SABBATICAL — HOUSE FOR RENT.** July 1982 - August 1983. Central Toronto, on TTC. Furnished, 2 single and 1 double bedroom, large study/guest room, 2 baths, 5 appliances, fireplace, piano and garden. \$1,000/p.o.m. plus utilities. Cohen 416-653-2486.

**REGENCY TERRACE FLAT FOR RENT.** Exeter, Devon. Next Univ. Newly renovated.

Spacious. Three bedrooms. Central heating. New appliances. May 1, 1982 through academic '82 - '83. Telephone (416) 923-1806 or write C. Gardner, 338 Carleton St., Toronto, Ont. M5A 2M1.

## LATE ADS

**UNIVERSITY OF TORONTO.** Department of Mechanical Engineering. The Department of Mechanical Engineering at the University of Toronto is seeking a tenure-stream academic appointee, preferably at the Assistant Professor level, to pursue research and develop activities in the areas of computer-aided manufacturing, automation, and robotics. Applications should be submitted as soon as possible but not later than the 31st March, 1982. All correspondence should be addressed to Professor Hans J. Leutheusser, Chairman, Search Committee, Department of Mechanical Engineering, University of Toronto, Toronto, Ontario, Canada, M5S 1A4. Telephone: (416) 978-4507.

**SAINT MARY'S UNIVERSITY.** Engineering. Applications are invited for a two-year, contractually limited appointment at the Assistant Professor level in the Division of Engineering at Saint Mary's University, Halifax, Nova Scotia. Ph.D. is required. The successful candidate must show evidence of strong teaching and research abilities. Position is open only to Canadian citizens or permanent residents of Canada. The successful candidate will be teaching introductory engineering science courses at Saint Mary's University and will have the opportunity to be involved in engineering research with the Faculty of Engineering at the Technical University of Nova Scotia. Appointment period is from September 1, 1982 to August 31, 1984. Saint Mary's offers the first two years of the five-year Bachelor of Engineering degree program in association with the Technical University of Nova Scotia. Applications with a full curriculum vitae and the names of three referees should be addressed to: Dermot Mulrooney, Division of Engineering, Saint Mary's University, Halifax, Nova Scotia, B3H 3C3. Applications will be received until the position is filled.

**YORK UNIVERSITY.** Department of Chemistry. Applications are invited for the position of Research Associate. Candidates must have a Ph.D. in Chemistry or the equivalent, and several years post-doctoral experience covering the following: the operation of flowing afterglow or selected ion flow tube techniques, gas-phase ion chemistry and chemical kinetics. Applica-

tions should be sent to Dr. D.K. Bohme, Chemistry Department, York University, 4700 Keele Street, Downsview, Ontario, M3J 1P3. Tel: 416-667-3852.

**QUEEN'S UNIVERSITY AT KINGSTON.** Department of Art. Department of Art seeks an Art/Architectural Historian specializing in two or more of the following areas: modern art and architecture; medieval; early Renaissance; Canadian art and architecture; British art and architecture. Responsibility will be mainly for undergraduate teaching, with possible instruction at the graduate level. Sessional position available in 1982/83 for one year with possible renewal for a further year. Salary commensurate with experience. Rank: Assistant professor or above. Male and female applicants are equally encouraged to apply. Canadian citizens or landed immigrants will be given preference. Apply to Dr. Kathleen Morand, Head, Department of Art, Queen's University, Kingston, Ontario, K7L 3N6. Closing date for applications is March 15, 1982.

**McMASTER UNIVERSITY.** Cancer Research Group. Research Faculty position available within the Cancer Research Group for individuals with experience in molecular biology or virology and research interests relating to cancer problems. Level of appointment will depend upon qualifications. Canadian citizens and landed immigrants will be given preference. Please submit curriculum vitae, résumé of research interests and names of three referees to: Dr. W.E. Rawls, Cancer Research Group, McMaster University, Medical Centre, Room 4H30, Hamilton, Ontario, L8N 3Z5, Canada.

**QUEEN'S UNIVERSITY AT KINGSTON.** Department of Psychology. Applications are invited for positions in applied (non-clinical) areas. We will have one, and possibly two, tenure-track positions at the assistant professor level, beginning in the 1982-83 academic year. Successful applicants should complement our existing programs in experimental and social areas. Applicants should have primary research interests in organizational behavior, applied social or industrial psychology; interests in quantitative methods or computer applications in these areas would be of additional advantage. Teaching duties are to be arranged, but they will include courses in the areas specified above. Current government regulations require that Canadian citizens and landed immigrants be given preference. Candidates of both sexes are equally encouraged to apply. Applications should include curriculum vitae, publications and three letters of reference, directed to: Dr. Edward Zamble, Chairman, Applied Search Committee, Department of Psychology, Queen's University, Kingston, Ontario, K7L 3N6.



## UNIVERSITE DE MONCTON

L'Université sollicite des candidatures de

## Professeur en Informatique

(Au Centre universitaire de Moncton)

### FONCTIONS:

Le Département de mathématiques et de physique offre un nouveau programme spécialisé de 1er cycle en informatique. En plus de l'enseignement, le candidat choisi sera appelé à participer au développement du secteur informatique et à collaborer à la formation d'un groupe de recherche en informatique.

### QUALIFICATIONS:

Doctorat ou formation équivalente; intérêt pour la recherche.

La date d'entrée en fonction est le 1er juillet 1982. Les candidatures seront considérées de leur arrivée. Les candidats doivent maîtriser la langue française, tant orale qu'écrite. Toute candidature doit comporter un curriculum vitae détaillé avec le nom de trois répondants à être envoyés à:

Monsieur Thomas G. Richard, directeur  
Département de mathématiques et de physique  
Faculté des sciences et de génie  
Université de Moncton  
Moncton, Nouveau Brunswick  
E1A 3E9

N.B.: Ce concours est ouvert aux canadiens et aux immigrants reçus seulement.



# ECONOMIC BENEFITS. AVANTAGES ECONOMIQUES

## Taxation of payments on termination of employment

by Walter K. Mis

In recent years the income tax treatment of amounts received upon premature termination of employment has been determined not only upon how the employer classified the amount but also upon the use of the amounts by the employee. The tax measures announced on November 12, 1981, and modified on December 18, 1981, have changed the rules once again.

Payments upon termination can be classified generally into three categories:

- Pensions;
- Retiring Allowances;
- Damages.

### Pensions

If a person's employment is terminated before the normal retirement date and there is a vested interest in a pension plan, the plan may provide for either the retention of such vested amounts and payment of a pension to the former employee at a future date, or it may provide for the refund of such vested amounts in accordance with a prescribed formula. If the plan provides for the retention of the amounts and payment of a pension in the future there is little the employee can do and no tax liability arises until payments are eventually made to the employee pursuant to the pension plan.

If, however, the employee has the option to or is required to withdraw the employee's vested amounts from the pension fund, then until the tax measures of November 12, 1981 were announced there were two options for an employee to avoid the immediate taxation of all such amounts when paid out of the pension fund.

The employee could either purchase an income averaging annuity contract and thereby spread the receipt of such lump sum over a maximum of 15 years, or such lump sum could be transferred into another registered pension plan or registered retirement savings plan.

The tax measures announced on November 12, 1981, as modified on December 18, 1981, provide that income averaging annuity contracts will no longer be available after November 12, 1981, unless arrangements have been made prior to that date. Although those qualifying for the transitional rules will be able to transfer all monies received from such refund into the 1982 tax year, the availability of the income averaging annuity contract to defer income tax is now effectively terminated and this form of deferral will no longer be available.

In the future, in order to avoid immediate taxation of any lump sum payments from a pension fund the only avenue that appears available is a transfer into another registered pension fund or registered retirement savings plan. Although the new tax measures do not appear to deal with the possibility that a person could transfer monies into a registered retirement savings plan in such a manner and then turn around and purchase an annuity under the terms and conditions governing registered retirement savings plans, as a practical matter most pension plans do not provide for the transfer of funds from a registered pension fund directly into a registered retirement savings plan.

Consequently, it appears that if the refund of the capital amount of any pension contributions is to escape taxation upon termination of employment, such monies must either be left in the pension fund or

transferred to another registered pension fund (or registered retirement savings plan if permitted under the pension plan).

### Retiring Allowance

The Income Tax Act defines a retiring allowance to mean "an amount received upon or after retirement from an office or employment in recognition of long service or respect of loss of office or employment (other than a superannuation or pension benefit)."

Prior to November 12, 1981, a retiring allowance upon receipt was taxable in total as income arising from employment, however, immediate taxation of such an amount could be deferred either through the purchase of an income averaging annuity contract or by transfer of such amounts to a registered pension plan or registered retirement savings plan.

The provisions relating to the termination of income averaging annuity contracts as outlined above, with respect to pensions will also apply to retiring allowances and therefore the usefulness of income averaging annuity contracts to defer tax on such amounts is now effectively terminated.

With respect to the transfer into registered retirement savings plans or registered pension plans, it was originally proposed in the November 12, 1981 notice to limit the transfer to those cases where the employee receiving the allowance was not a member of a registered pension plan or a deferred profit sharing plan, and secondly, to restrict in any event the amount of such transfer to \$3,500.00 for each year of employment. The December 18, 1981 revisions in addition to providing some transitional relief for those retiring before 1982, have also indicated that a tax-free transfer of a retiring allowance will be allowed by a person who is a member of a registered pension plan or a deferred profit sharing plan. Such transfer will be limited to \$2,000.00 for each year during which the person was employed by the employer who paid the allowance and was a member of an employer's registered pension plan or deferred profit sharing plan. In addition, a tax-free transfer will be permitted into a registered retirement savings plan of a retiring allowance in the amount of \$3,500.00 for each year in which the employee was a member of a registered pension plan or deferred profit sharing plan of his employer but in respect of which the employer's contributions to the plan did not vest in the employee.

The effect of these provisions will be to provide a ceiling on the amount of a retiring allowance that can be transferred tax-free into a registered retirement savings plan. The rationale for the limits can be found

in some of the statistics given by Revenue Canada wherein they indicate that the amount of the retiring allowances has increased dramatically in recent years due to the fact that there were no limits on the amount that could be transferred to a registered retirement savings plan in this manner.

The restrictions, however, may have an undesirable effect on faculty members in those instances where a university offers to pay a substantial retiring allowance to a faculty member to encourage such faculty member to retire early.

### Damages

There is a third category of payment which has varied history and this is the area of damages received for wrongful dismissal. In order to put the matter into perspective it is necessary to understand the two basic arguments that are made in law when an employee is terminated prematurely by an employer. On the one hand Revenue Canada usually argues that the damages that are paid to an employee in such circumstances, particularly if they are calculated with some reference to the salary lost over a given period, are merely a substitute for such salary. In other words, an employee rather than being paid for the period covered in a reasonable notice of termination receives a lump-sum payment from the employer basically to compensate the employee for loss of salary.

The other argument that is made, usually by the employee, is that the amount of money received by the employee is not in lieu of salary but is in the form of a damage payment which is determined by reference to the salary. The damage for breach of the employment contract which includes a reasonable notice of termination represents a capital payment. Such payment, even with the advent of the capital gains tax, has in most instances not been taxable in the hands of the employee. Revenue Canada has fought strenuously over the years to try to have these payments categorized as income under the Income Tax Act and the Courts have steadfastly refused, except in isolated cases, to succumb to Revenue Canada's arguments.

In order to tax a part of such amounts the Income Tax Act was amended as of November 16, 1978, to provide that "termination payments" of up to six months were to be treated as income automatically and any additional would continue to be treated as in the past (which generally meant that they escaped tax).

The decision of the Supreme Court of Canada in the *Cewe* case handed down in April 1980 gave some hope to Revenue Canada when the Court upheld the previous decisions stating that damages for

wrongful dismissal were nontaxable. As an aside, one of the Justices speaking for the Court, however, observed that "damages payable in respect of the breach of a contract of employment are certainly due only by virtue of this contract, I fail to see how they can be said not to be paid as a benefit under the contract." Based upon this encouraging statement Revenue Canada officials hoped to dispose of the matter through the Courts in another test case. However, in September, 1981, in the *Pollock* case the Federal Court, Trial Division, declined to be swayed by the obituary statement of the Supreme Court of Canada in the previous *Cewe* case and held that damages for breach of employment contract to the extent that they were not specifically taxed as termination payments were still nontaxable.

Faced with this decision, the second last of the 162 budget resolutions announced on November 12, 1981, indicated that henceforth all amounts received on or after termination would be taxed in full.

Here again in a manner which has become familiar in the income tax area, Revenue Canada after repeatedly being rebuffed by the Courts has induced Parliament to change the Income Tax Act so as to coincide with Revenue Canada's perception of what the law should be. As a result of the statutory changes, the uncertainty which may have been present in the law in the past, will be removed and all damage payments will now be taxed in full as income.

### Conclusion

There is still some flexibility in planning for the receipt of amounts upon termination of employment but care needs to be taken in light of the special rules found in the Income Tax Act.

It is evident, however, that although the overall thrust of the proposed tax measures contained in the November 12, 1981 announcement is to severely curtail the ability to defer income into future years, the elimination of deferrals has not been consistent in the Income Tax Act and that pension plans have now become the pampered darlings of Revenue Canada. One cannot help but wonder, however, why the maximum contribution limits applicable to pension plans have not been raised considering that inflation has seriously eroded the purchasing power of the dollar since the present limits were originally established, and that the recent major amendments to the United States Internal Revenue Code included increases in the maximums permitted under individual retirement accounts and self-employed retirement plans.

An ironical twist that appears in the movement to encourage people towards pension plans is another provision in the recent tax measures that proposes to authorize investment by pension funds in wholly owned subsidiaries established exclusively for the purpose of investing in Canadian Resource Properties. As a result of this, pension funds which are ostensibly established to provide a secure pool of funds to insure availability of monies for their beneficiaries on retirement are now being actively encouraged to use their monies to invest in speculative oil and gas exploration at a time when many investors are being driven out of the same area because it is no longer a prudent investment. This is particularly alarming because the trustees of pension funds operate with little of the accountability that is found in a conventional trust.

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# C.A.U.T. INCOME TAX GUIDE 1981

## Preface notes

1. All references are to the Income Tax Act except as where otherwise noted.
2. The figures in the 'French' quotation marks («») refer to the corresponding sections of the Taxation Act of the Province of Quebec.
3. For constitutional reasons, there is no withholding tax levied by the Province of Quebec on the rental or other income of non-residents, hence there are no corresponding sections in the Taxation Act of the Province of Quebec.
4. There is no treaty that binds the Province of Quebec with a foreign country. However, section 488 of the Quebec Taxation Act and Regulation 488R1 made thereunder give effect in Quebec to the principles embodied in the treaties that Canada has signed. Consequently, income of non-residents exempted under a Canadian treaty will not be subject to Quebec income taxes.
5. Interpretation bulletins (which are not technically binding on the government but which will probably be followed by it) as issued by the Department of National Revenue, Taxation, will be referred to by the Department's issue number, i.e., 'IT-221R'.

## The income tax consequences of the distinction between employment and business income.

The Income Tax Act contains no statutory definition of 'income' although Section 3 («28») does list the basic rules for computing the amount of a taxpayer's income for a taxation year. The Act distinguishes the various sources of income. The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

**Employment income** is the teacher's salary or other remuneration received by him for the performance of duties arising from his 'contract of service' as set out in sections 5 and 6 («32-33, 36-46»). Section 8 («59-79») describes the expenditures which may or may not be deducted from employment income and are specifically limited to those enumerated in this section. (Subsection 8 (2) «59»).

**Business income** (Section 9 («80-82»)) includes all remuneration received by a teacher for professional services rendered under a 'contract for services'.

A professor may find it to his advantage to consider the distinction between these two sources of income, as described below, because of the significant differences in the deductions which are allowable therefrom. In the case of income from an office or employment, only a restricted list of statutory deductions is permitted, whereas the recipient of business income may generally deduct any reasonable expenses other than payments on account of capital which were incurred for the purpose of earning the income. Amortization of capital costs is usually deductible against business income in the form of capital cost allowances (depreciation), as provided by the Act.

## Income from employment

A teacher's salary received as recompense for teaching and administrative duties is normally classified as income from employment. To this must be added fringe benefits which represent additional or supplemental remuneration from employment. Fringe benefits are generally non-cash emoluments.

Interpretation Bulletin IT-470 enumerates the various common types of fringe benefits and indicates whether or not the value thereof should be included in the employee's income. IT-470 replaces the previous IT-71R, and is applicable to 1981 and subsequent years. It should be noted that IT-71R remains in effect for 1980 and prior taxation years.

Studies dealing with the income tax implications of

Wage Loss Replacement Plans (Long Term Disability) in particular and with fringe benefits in general are available from CAUT or OCFA.

Examples of fringe benefits which *must be included in income* from employment for 1981 and subsequent years are:

- a) premiums paid by a university to or on behalf of an employee for provincial hospitalization or medical care insurance plans except for the mandatory portion which the employer is to contribute under the plan;
- b) allowances for personal or living expenses received from his employer;
- c) the value of the benefit received through an employee's personal use of an automobile owned or leased by his employer (See new IT-63R);
- d) wage loss benefits received out of a sickness or disability insurance plan maintained by the university. (Consult the study mentioned above and IT-428 for further details);
- e) that part of a premium paid by the university for group life insurance in excess of \$25,000;
- f) imputed interest on interest-free and low-interest loans made by an employer to an employee in certain circumstances after 1978. Interest on housing loans not exceeding \$50,000 will still be a non-taxable benefit if the acquisition of the residence involves a change of residence and, in terms of law, the contributor has the right to deduct moving expenses. (Section 80.4 (IT421, paragraph 4). In Quebec, the imputed interest will be considered as income from employment in 1978 and after. Furthermore, contrary to the federal law, the housing loan is not exempt. «487.1»)
- g) remission of tuition fees provided by an educational institution to its staff members (unless the course was undertaken by the staff member for the benefit of the employer) or their children. This was a change in policy from what was previously expressed under IT-71R.

Examples of fringe benefits which *need not be included in income* are as follows:

- a) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of employment at which, for security or other reasons, public and private vehicles are not welcome or practical;
- b) an employer's cost of providing recreational facilities for employees' use without charge or for a nominal fee;
- c) an employer's contributions to a private health services plan, including dental services for employees as well as the value of benefits flowing from the plans;
- d) moving expenses paid or reimbursed to an employee under certain prescribed circumstances;
- e) free parking provided for employees;
- f) a reimbursement of the costs of attending a convention where an employer requires an employee to attend in the line of duty associated with his employment;
- g) the employer's contributions to a wage loss replacement plan for employees. (See the study referred to above for full details).

## Income from a business

Many teachers provide services as independent contractors for their universities or for other institutions under a *contract for services* which is not an employment contract and which does not give rise to income from employment. Aside from his regular salary, a professor may derive income from royalties, consulting fees, writing lectures, appearances on television or radio, all of which are usually classed as income from a business or profession. In computing taxable income the teacher may deduct such expenses as are allowable from business or professional income, however, the \$500 employment expense deduction will not be available against this income.

In addition to routine teaching duties a professor may teach special courses in summer or night programmes or in graduate school. Whether a contract of service (an

employment contract) or a contract for services (a business contract) exists will depend upon the facts of each case. Revenue Canada, recently supported by the courts, has concluded that special teaching services are often performed under an employment contract particularly where subjects are taught under the same conditions and discipline as apply to courses in the regular curriculum.

However, in some circumstances, the teaching of non-credit courses may be performed under a non-employment arrangement. Some of the factors which provide evidence of a contract for services for the teaching of non-credit courses are as follows:

- a) A *contract of service* (employment) generally exists if the person for whom the services are performed has the right to control the amount, the nature and the direction of the work to be done and the manner of doing it. A *contract for services* (non-employment) exists when a person is engaged to achieve a prescribed objective and is given all the freedom he requires to attain the desired result. (From Interpretation Bulletin IT-312, paragraph 4).
- b) Under a contract for services the teacher's discretion and responsibility for expenses incurred by him in providing the services should be clearly defined in a formal contract or exchange of correspondence.
- c) The employment of the services of others by a teacher in carrying out his contractual obligation is evidence of a contract for services.
- d) A contract for services may be implied where a teacher supplies services to more than one university or institution.

It may also be helpful to examine the four tests applied by the courts in some of the recent cases on the subject of self-employment. The four tests are: 1. the control test; 2. the integration test; 3. the economic reality test and 4. the specific result test. Details relating to these tests can be found in the Tax Column of the December, 1980 issue of the CAUT Bulletin.

Many universities enter into separate contracts with teachers for the above mentioned supplementary services. Where a university pays for such on invoice through accounts payable, or reports the income on the T4A «TP4A» form rather than on the T4 «TP4», such practice provides evidence that the university does not consider the remuneration to be employment income. In addition, the university should not withhold any income tax, CPP «QPP» or UIC on these payments. Administratively, this greatly strengthens the teacher's position when he reports the fees as business income on his tax return, although it does not change the proper legal characterization of the relationship between the taxpayer and the payer.

A professor who teaches a specialty course within the university confines, but on behalf of an outside institution, would do well to arrange for payment directly from the sponsor. If the remuneration is channelled through university payroll and reported on the T4 «TP4» form the recipient may experience some difficulty in persuading his District Taxation Office that it is business income. His prospect for success would improve if the income were paid through accounts payable on receipt of invoice from the teacher or reported on a T4A «TP4A». Many universities will honour such requests.

Clearly, it is to a teacher's advantage to have all of his business income recognized as such because of the broader range of deductible expenses. For instance, if a teacher maintains an office in his home in order to earn business income, the expenses of that office are deductible from his business income. (See office expenses, below). Since no income tax will be withheld at source from business income, the taxpayer should bear in mind that he must make up for this deficiency when his annual income tax return is subsequently filed. Furthermore, unless tax is deducted at source from at least three-quarters of a taxpayer's 'Net Income' for a taxation year, he is required to make quarterly instalment payments. (See Individual Income Tax Return for calculation of 'Net Income'). (Subsection 156 (1) «1026»).



## Deductions from employment income

Section 8 «59-79» specifies the deductions which are permitted from employment income. Subsection 8(2) «59» contains the general limitation that, except as permitted by section 8, no other deductions are allowable. In contrast, all reasonable expenses of earning business or professional fee income are deductible for income tax purposes, except capital outlays which are generally amortizable.

Allowable deductions from employment income include the following:

- a) *Employment expenses* — available to all employees up to 3% of employment income with a limit of \$500. (Paragraph 8 (1) (a) «60»).
- b) *Legal expenses* — an employee may deduct legal expenses incurred in collecting salary from an employer or former employer. (Paragraph 8 (1) (b) «77»).
- c) *Teacher's exchange fund* — a single amount in respect of all employments of the taxpayer as a teacher, not exceeding \$250 paid by him in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8 (1) (d) «79»).
- d) *Travelling expenses* — incurred by an employee.

i) who is ordinarily required to carry on the duties of his employment away from his employer's place of business or in different places, and;

ii) who has a contractual obligation to pay travelling expenses in the performance of his duties and for which he is not reimbursed by a travel allowance.

Relevant situations might arise where a teacher participates in an exchange programme or is required to commute between two campuses of the same university or employer at his own expense (Paragraph 8 (1) (h) «63»). Expenses incurred for travelling from home to the place of employment is however not deductible.

If the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the travelling expense. (Paragraph 8 (1) (i) «64»). (IT-272) (See "Automobile Expenses" below).

In Quebec the interest paid on a loan, made for the purchase of an automobile is only deductible if the automobile is used exclusively to carry on the duties relating to employment. Consequently, the interest cost of an automobile employed for both business and personal use is not deductible. This applies only in respect of the provincial income taxes of Quebec residents and not to their federal income taxes.

e) *Dues and other expenses of performing duties.*

i) dues for membership in professional societies are not deductible from employment income unless the payment of the dues is necessary to maintain a professional status recognized by statute. If membership is a necessary expense of earning business or professional income the dues will be an allowable deduction therefrom. (Subparagraph 8 (1) (i) «68a»).

ii) faculty association fees qualify as union dues and are deductible from employment income. (Subparagraph 8 (1) (iv) «68b»).

iii) office rent, salary to an assistant or substitute, or cost of supplies if required to be paid by the employer by his contract of employment. (Paragraph 8 (1) (j); subparagraphs (ii) and (iii) «78»).

h) *Unemployment insurance premium* — (Paragraph 8 (1) (k) «70a»).

g) *Canada or Quebec Pension Plan contributions* — Paragraph 8 (1) (L) «70b»).

h) *Contributions to a registered pension plan (RPP)* — up to \$3,500 (\$5,500 in Quebec) each year in respect of current services if retained by the employer from salary. (Paragraph 8 (1) (m) «70R, 71»). If the employee's contractual contribution to the plan is less than \$3,500 (\$5,500 in Quebec) then all or part of the shortfall may be made up through voluntary contributions if the plan so provides.

Independently of the above, a teacher may, if his registered pension plan so permits, make additional voluntary contributions up to \$3,500 (\$5,500 in Quebec) a year in respect of past services. (Subparagraph 8 (1) (m) «71»). A teacher employed by Her Majesty or by a tax-exempt organization such as a university is allowed this privilege as long as he has at least one year's prior eligible service, either with the present employer or with a previous employer if the current employer's Registered Pension Plan recognizes the service with a previous employer. (Subsection 8 (7) «73»).

In other words, a teacher may put as much as \$7,000 (\$11,000 in Quebec) a year into his registered pension plan.

i) *Contributions to a registered retirement savings plan (RRSP)* — a teacher may choose to supplement his university pension by paying premiums into a registered retirement savings plan. Such premiums are deductible up to a limit of the lesser of 20% of his earned income and \$3,500; minus the amount of his registered pension fund contribution including both current and past service contributions. If paid within 60 days after December 31, the RRSP contribution may be treated as if it was paid in the

prior year, in which case it will be measured against RPP contributions of that year for deductibility.

Should a teacher contribute at least \$3,500 to his RPP (either for current services, past services or both), he will not be entitled to any deduction for any amount contributed to an RRSP. However, he will still be entitled to deduct the contributions to the RPP up to \$7,000 as discussed, even though he contributes to an RRSP.

If you do contribute to an RRSP and you cannot deduct the contribution in that or the prior year, because for example you have contributed \$3,500 or more to an RPP, you may obtain a refund of the excess contribution from the issuer of the plan. You should obtain form T3012 from your local District Office for this purpose. In the year you receive a refund of your excess contribution, the amount received must normally be included in your income and is subject to tax. However, the refund will not be taxed provided the refund of the excess is received before the end of the year following that in which the Assessment Notice disallowing the deduction is received.

For example, suppose you contribute \$1,000 to an RRSP in January, 1981 which you cannot deduct in either 1980 or 1981 and your 1981 tax return is assessed in 1982 "disallowing" the \$1,000 deduction (you may not have even claimed it knowing it was not deductible). The refund of the \$1,000 must be received by the end of 1983 to be exempt from tax.

Where the contribution in a year in respect of an RRSP is in excess of \$5,500, the refund of the excess contribution will be fully taxable. Alternatively, if such an excess is left in the plan, there will be a penalty tax of 1% per month levied on the excess contributions until repaid.

For employees who are not entitled to benefits under a registered pension plan the limit is the lesser of 20% of earned income and \$5,500. (Subsection 146(5) «22»).

A taxpayer may also claim a deduction for payments into a retirement savings plan registered in the name of his spouse. In such cases, the limits described above will apply to the aggregate of his contributions to both RRSP's. (Subsection 146(5.1) «23»).

In the past, some taxpayers have contributed tax deductible dollars to a spousal RRSP which would be immediately deregistered thus bringing the funds into the income of the spouse. Subsequent amendments require that amounts contributed in the year and in the previous two years to a spousal plan must be included in the income of the contributor if withdrawn during the year. (Subsections 146 (8.3), (8.5), (8.6) and (8.7) «931.1», 931.3, 931.4, 931.5»). Interest costs are deductible for tax purposes if you borrow the funds to make contributions to an RRSP for yourself (but not to an RRSP for your spouse).

Until recently, a taxpayer nearing retirement was offered two choices for funds held in an RRSP: either convert the balance into a life annuity before his 71st birthday, or withdraw the funds before that time and pay tax on them immediately. These rules were amended in 1978 to offer at least two further alternatives.

Now, after age 60 and before the end of the year in which you reach age 71, you will have the choice of either withdrawing the funds and paying tax on them immediately, or converting your RRSP into one or any combination of:

- an annuity for life,
- an annuity for a fixed term to age 90, or
- a new plan, called a registered retirement income fund (RRIF), out of which payments will be made to you each year to age 90.

The term of years under either of the latter two alternatives may, if you choose, be based instead on the age of your spouse — so that payments out of the fixed term annuity or the RRIF can be spread over the period to the year in which the younger of you reaches age 90.

An article entitled "Income Tax and Senior Citizen" has been published by CAUT and copies are available upon request from CAUT or OCFA. The article deals with a number of income tax issues which are of particular interest to persons who are approaching, or who have reached retirement age.

j) *Contributions to a registered home ownership saving plan (RHOSP)* — An individual who does not own a house may contribute to a RHOSP up to \$1,000 a year for a total amount of \$10,000. The RHOSP may not be held longer than 20 years. The contributor must be a Canadian resident and may have only one plan in a lifetime although he can transfer a plan from one institution to another. Contributions are deductible from income, and the earnings of the fund are not taxable.

Contributions are only deductible for the year if made on or before December 31. No contribution may be deducted for a year if in that year and the immediately preceding year, you or your spouse with whom you resided during both years, had an owner occupied home or owned wholly or partly any other residential real estate.

Withdrawals will not be taxed if applied to the purchase of an owner-occupied home; in contrast to the RRSP where the tax is merely deferred. If the RHOSP funds are not eventually put to their intended use they may be withdrawn subject to tax or may be transferred into an income averaging annuity. (Section 146.2 «936-961.1»). Interest on money borrowed from a RHOSP is not tax

deductible.

k) *Moving expenses* are deductible only from the income of the new job and where the taxpayer has moved at least 25 miles closer to the new job location. Expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or cost of selling the former residence, legal fees in connection with the purchase of a new residence and any taxes on the transfer or registration of title to the new residence if the taxpayer or his spouse have sold their old residence as a result of the move. (Paragraph 62 (3) «350»). There is a time limit of 15 days in respect of temporary lodging and meals. (See Rev. Can. Tax pamphlet, "Moving Expenses", IT 178R2 and form T1-M).

If the moving expenses are greater than the income earned at the new location, the excess may be carried forward and deducted from such income in the following year.

The general rule is that only moves within Canada qualify; however, there are certain exceptions for students.

If you change residences to begin full-time attendance at an educational institution (whether or not it is in Canada), you may deduct expenses incurred in moving from your old to new residence (at least one of which must be in Canada), if it results in your living at least 25 miles closer to the new institution. Such expenses may be deducted only against award income such as scholarships, fellowships, research grants and similar awards and only to the extent that such income is reported on your income tax return.

Students who leave Canada to study or foreign students coming to Canada to study at post-secondary educational institutions are entitled to deduct moving expenses from scholarships, fellowships, research grants and similar award income.

If you return to Canada from attending a foreign institution as a full-time student in order to take up employment or to carry on business, you may not deduct the moving costs of returning to Canada.

l) *Child care expenses* may normally be claimed only by the mother although the father may be eligible under certain circumstances. Costs of babysitting or day nursery services, lodging at a boarding school or camp qualify if they conform to the specified rules and are within the stated limits. Expenses must be incurred for the purpose of permitting the claimant to be employed, carry on a business or engage in research or similar work in respect of which the individual has received a grant.

Expenses must be for care in Canada and are deductible only for the year in which they were incurred and paid. However, Canadians serving abroad in the armed forces, in aid programs and at diplomatic posts are considered to be residents of Canada for tax purposes. (Subsection 250(1)). These parents, and others who have been deemed by the Income Tax Act to be resident in Canada in the year in which child care expenses are incurred in foreign countries, are allowed to deduct child care expenses on the same basis as a taxpayer actually resident in Canada. A teacher on sabbatical in a foreign country, although probably still considered to be a resident of Canada is not deemed to be a resident under Subsection 250(1) unless he fits one of the descriptions therein, and will be allowed to deduct child care expenses only if the expenses are incurred in Canada. (See Residency discussed below and see Revenue Canada Tax Pamphlet "Child Care Expenses").

m) *Stock Savings Plan (SSP) (Quebec residents only)*

An individual residing in Quebec on the last day of the taxation year may deduct from his taxable income, for the purposes of Quebec tax only, the cost of eligible stocks purchased during the year for a Stock Savings Plan (SSP). The allowable deduction will generally be the lesser of the cost of the stocks or 20% of his earned income less contributions to a Registered Pension Plan (RPP), a Registered Retirement Savings Plan (RRSP) or a Registered Home Ownership Savings Plan (RHOSP). However, the total of all contributions to the four plans cannot exceed \$15,000. Thus, a teacher with an income of \$40,000 and contributions of \$3,500 to a RPP and a RRSP may invest \$4,500 in a SSP, i.e. 20% of \$40,000 less \$3,500. A particularly interesting feature is the permanent tax savings if the stocks are left at least two years in the Plan. Stocks will be eligible if they meet certain criteria and are issued by eligible corporations. Finally, stock certificates must be sent directly to a broker and held by them for safe keeping.

## Deductions from business income

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred by him in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay. Allowable expenses will be deductible in the year incurred unless normal accounting treatment requires them to be deducted in a later year (e.g. prepaid fees, insurance, etc.) or the Income Tax Act requires



them to be deferred (e.g. certain reserves).

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, telephone, postage, typing, photocopying and wages for part-time help. They must be prepared to document such expenses if requested to do so.

Commencing January 1, 1980 an individual in business may deduct salary paid to a spouse, providing the expense meets the normal tests. Prior to that, an individual could only pay a salary to his spouse through a corporation.

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail, as follows:

#### Office expenses

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he may establish one in his home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible.

The maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning and mortgage interest. Capital cost allowances (depreciation) on the office portion of the house are also deductible but it is recommended that where there has been no material structural change to the house in setting up the office they not be claimed for the following reasons:

(a) capital cost allowances are subject to recapture upon the sale of the property, or upon its conversion back to personal use, if no actual decline in value has occurred. Under present inflationary conditions a decline in value is very unlikely to occur, which would nullify any advantage gained by claiming the allowances;

(b) a taxpayer who claims capital cost allowance renders himself liable to taxable capital gains upon the office portion of his home when he sells or converts to personal use. Full exemption from capital gains tax under the principal residence rule will be preserved if the taxpayer refrains from claiming capital cost allowance. (See IT-20R2, paragraphs 35, 36 and 37).

Where there has been a structural change in the building so that the use for business is of a more substantial and permanent nature, then the portion used for business will cease to be eligible for exemption from tax on any capital gain, whether or not capital cost allowance is claimed. (IT-20R2 paragraph 38).

Capital cost allowance on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the period of business use. The rate under Class 8 is 20% and is applied to the fair market value at the time they were converted from personal to business use or at cost if acquired directly for business purposes. At the close of each year the capital cost allowance (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be 20% of the residual balance which is described as the "undepreciated capital cost". (See example below).

#### Automobile expenses

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires some record of the total costs and of the portion reasonably allocable to business use. If requested, the taxpayer should be prepared to satisfy the Tax Department that he is entitled to the expenses claimed. He should be able to produce vouchers for the listed automobile expenses and to support both the total kilometres and the business kilometres travelled during the year. Therefore, it is a good idea to use credit cards as much as possible rather than cash and to keep receipts. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including out-of-town business trips. If a taxpayer's business office is in his house he may claim the costs of travelling between his office and the premises of his clients.

Operating expenses will include gasoline, oil, repairs, supplies, tires, parking, carwash, licence, finance costs and insurance.

Capital cost allowance may be claimed at the rate of 30% of the undepreciated capital cost of the assets in the class, being the original cost less accumulated depreciation. In Quebec, the costs of depreciation are limited to 1/5 of the depreciation to which the contributor would have right if he used his automobile solely for business affairs. The rate of depreciation will then generally be reduced to 6%. Finally, in Quebec the maximum eligible capital cost is \$12,000.

A travel record should be kept and the cost per kilometre determined by dividing the total cost by the total kilometres. This unit cost may then be applied to the number of kilometres travelled on business.

If the taxpayer has traded in his car during the year he must add the purchase price of the new one to the undepreciated residue or undepreciated capital cost of the old car.

#### An example may clarify:

Car purchased in 1978 for.....	\$5,000
Capital cost allowance for 1978	—30% of \$5,000.....
Undepreciated capital cost	.....1,500
—December 31, 1978.....	
Capital cost allowance for 1979	—30% of \$3,500.....
Undepreciated capital cost	.....1,050
—December 31, 1979.....	
Capital cost allowance for 1980	—30% of \$2,450.....
Undepreciated capital cost	.....735
—December 31, 1980.....	\$1,715

In 1981, the taxpayer traded this car in for a new one priced at \$8,500. He paid \$5,000 in cash and received a trade-in allowance of \$3,500. The new capital cost is determined by adding the price of the new car to the undepreciated capital cost of the old car and then deducting the trade-in allowance.

Hence, this new capital cost is \$6,715 (\$8,500 plus \$1,715, less \$3,500) and his capital cost allowance claim for 1981 will be \$2,015 (30% of \$6,715). A summary of this information may be recorded in Schedule 8 of the Individual Income Tax Return. His statement of automobile expenses for 1981 might be comprised of the following:

Operating expenses	
Gasoline.....	\$770
Car wash.....	45
Parking.....	40
Repairs.....	150
Licence.....	45
Insurance.....	275
Finance charges.....	300
Capital cost allowance	\$1,625
—30% of \$6,715.....	2,015
Total	\$3,640
Kilometres travelled	
Old car—odometer reading when sold.....	64,000
—odometer reading January 1, 1980.....	48,000
Kilometres—old car.....	16,000
New car—odometer reading Dec. 31, 1980.....	10,000
Total kilometres—both cars for the year.....	26,000
Cost per kilometre—14 cents (\$3,640 ÷ 26,000)	
Total business use of automobile for the year.....	3,000 km.
Automobile expense claim \$420 (3,000 x 14)	

In Quebec, certain fixed expenses, such as insurance, finance charges and licences, are no longer deductible. From among the operating expenses (gasoline, repairs), a minimum sum of \$75 per month is assumed to be for personal use. However, the formula outlined above will apply in respect of the federal income taxes of individuals living in Quebec.

#### Business or professional fee Income

Taxpayers must file a statement of business income and expenses, if applicable, with their income tax returns. For this purpose Form T2032—Statement of Income and Expenses—is available from any District Taxation Office. The statement may cover a taxation year ending on December 31 or any other fiscal period which has been properly adopted by the taxpayer. (See "Fiscal Year" below).

The following statement is a typical example:

Income Statement for the Year Ending December 31, 1981	
Income—professional fees earned.....	\$4,000
Expenses	
Office (see statement below).....	\$460
Stationery and supplies.....	50
Books and periodicals.....	200
Professional society fees.....	60
Automobile (see above).....	420
Total.....	1,190
Capital cost allowance—furnishing (see below).....	560
Net professional income.....	\$2,250

#### Statement of office expenses

Realty taxes.....	\$1,100
Interest on mortgage.....	1,600
Insurance.....	200
Heat.....	600
Telephone.....	150
Water.....	75
Light.....	55
Total.....	\$3,680
One-eighth.....	\$460
(Assuming that the office occupies one room of average size in an eight-room house).	

#### Statement of capital cost allowance—furnishings and equipment

Class 8—20%	
Undepreciated capital cost	
—January 1, 1981.....	\$2,000
Purchase—electric typewriter.....	850
Total.....	2,850
Less proceeds of disposal of old typewriter.....	50
Undepreciated capital cost	
—December 31, 1981.....	2,800
Capital cost allowance for 1981	
—20% of \$2,800.....	\$560

Capital cost allowance has been deducted only in respect of furniture and equipment. No allowance has been claimed on the office portion of the residential build-

ing so as to avoid the possibility of recapture of depreciation and taxable capital gains when the property is sold or converted to personal use.

#### Fiscal Year

If a taxpayer carries on a business he may adopt a fiscal year for reporting business income which may not coincide with the calendar year and which may result in a deferral of income tax payments. For instance, suppose the fiscal year of an unincorporated business ends on January 31, 1981. The income for the twelve months ending January 31, 1981 will not be reported by the taxpayer until he files his 1981 income tax return, in spite of the fact that 11/12ths of the business income was earned in 1980. Once a fiscal year has been established it may not be changed without approval of Revenue Canada, Taxation. (Subsection 248(1) "Fiscal period" «1»).

#### Accounting for professional income

Under the new Act the option of reporting income for professional services on a "cash" basis no longer prevails. Rather, the taxpayer must declare all such income in the year in which it becomes receivable regardless of whether or not it is actually received. An account for services rendered will be deemed to have become receivable on the date when the bill for services is presented; the date when the bill would have been presented if there were no delay in presenting it; or the date when payment is received; whichever is earliest, (Section 34 «215-216»). In certain circumstances, an offsetting deduction may be claimed as a reserve against doubtful or bad debts or for goods or services still to be rendered in the future. (Paragraphs 20 (1) (l) (m) and (n) «140, 150, 152»).

#### Scholarships, fellowships, bursaries, prizes and research grants

The Income Tax Act does not define the terms "fellowship", "bursary", "scholarship", "prize" and "research grant". However, Interpretation Bulletin IT-75R2 contains the Department's descriptions of these awards and its view of their treatment under the Act. The name applied to any specific grant may not be indicative of its true nature. For instance, in some circumstances an award being the title "fellowship" may be classified as a "research grant" for tax purposes. (IT-75R2, paragraph 17).

#### Scholarships, fellowships, bursaries and prizes.

Paragraph 56(1) (n) «312g» requires that the total of all amounts received during a year in respect of any or all of the above in excess of \$500 must be included in income. Where a grantee receives payments of \$500 or more in two successive calendar years, the \$500 deduction may be claimed in each year resulting in a total deduction of \$1,000. It may, therefore, be advantageous to ask the granting agency to pay these awards over two or more calendar years. Teachers and students are reminded that in some situations both moving and child care expenses may be deducted from these types of grants. (Sections 62 and 63 «347-356»).

#### Research grants

As mentioned above, the aggregate of the bursary type awards received in a year is eligible only for the \$500 deduction. (Paragraph 56 (1) (n) «312g») (IT-75R2, paragraph 1). In contrast, awards deemed to be research grants for tax purposes must be declared as income to the extent that they exceed allowable research expenses. (Paragraph 56(1)(o) «312h») and the \$500 exemption is not applicable in this case. Personal or living expenses such as meals and lodging are normally not allowable, but may be deducted when they become part of travelling expenses incurred in carrying on the work away from home.

The Department of National Revenue has now expressed its view of what can be considered a research grant. If the primary purpose of the grant is to enable the recipient to further his education/training, then the grant will be considered a fellowship and the expenses not deductible. If, on the other hand, the primary purpose of the grant is to enable the recipient to carry out research for the sake of a novel proposition, then it will be considered a research grant. IT-75R2 also states that where there are two purposes as long as the primary purpose is for research (as explained above) then the grant will be treated as a research grant. Where it is difficult to establish a primary purpose, DNR's policy will be to leave the determination of the primary purpose to the grantor—the university.

A researcher is entitled to claim his expenses of travelling (a) between his home and the place at which he temporarily resides while engaged in the research work; (b) from one temporary location to another; and (c) on field trips connected with his work. (IT-75R2, paragraph 29). The Department has taken the position that a taxpayer may not claim the travelling expenses of his spouse and children. However, this condition has not been uniformly



applied by Revenue Canada, with the result that many taxpayers have been allowed to deduct the full family travelling expenses to and from the scene of research. Since it is unreasonable to expect a sabbaticant to leave his wife and family at home for extended periods of time, their travelling expenses are arguably a cost of carrying on the research and should be included in the claim. Sabbaticants on leave within Canada should explore the possibility of their right to deduct moving and child care expense. Hotel expenses while seeking a more permanent abode should be included as well as any other expenses directly associated with the project, such as the cost of research assistance, typing, photocopying, preparation and publication of reports and other relevant expenses, other than personal or living expenses. Expenditures of a capital nature may be claimed. (IT-75R2, paragraph 31).

Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time, the researchers should keep a diary of all of his eligible expenses supported by receipts where practical.

Normally, expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom. An exception pertains to expenses arising in the year prior to the receipt of the grant and before notification that the grant has been awarded. In this particular circumstance the expenses may not be carried forward. (IT-75R2, paragraph 30).

Although eligible research expenses may be deducted from a research grant they are not deductible from sabbatical salary nor from a fellowship, unless, of course, the fellowship is deemed to be a research grant. For instance, a Canada Council Doctoral Fellowship will not qualify as a research grant and is eligible only for the deduction of \$500 in any taxation year regardless of the amount of research expenses actually incurred. Nor may any portion of such expenses be deducted from sabbatical salary.

Notwithstanding the above, the teacher may avoid an income tax assessment on funds used to defray research expenses by applying to his university for a research grant in lieu of all or part of his salary. Only the amount of the grant in excess of eligible research expenses will be taxed. This practice has been approved by Revenue Canada and all universities are familiar with the necessary procedures which should be completed in advance of the start of the sabbatical leave. (See "Sabbatical leaves" below).

It may be noted that the recipient of both a fellowship and a research grant may deduct \$500 (or \$1,000 if receipts span two calendar years) from his fellowship, as well as the total amount of his research expenses from his research grant.

### Sabbatical leaves

Only the Canadian income tax aspects of sabbatical leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be described in later sections of the Guide.

On May 26, 1980 DNR issued IT-221 dealing with residency. The bulletin is applicable to individuals leaving Canada after May 26, 1980. It will not apply to an individual leaving Canada after that date to fulfill a written contract entered into by his employer prior to July 24, 1979 to provide services outside Canada. The effect of IT-221-R on teachers is that where a teacher is absent from Canada for less than 2 years, he will be presumed to have retained his residence status while abroad, unless he can clearly establish that he severed all residential ties on leaving Canada. IT-221-R outlines the primary residential ties of an individual to be his dwelling place(s), his spouse and his dependants and personal property and social ties.

**Dwelling Place.** "An individual who leaves Canada, but ensures that a dwelling place suitable for year-round occupancy is kept available in Canada for his occupation by maintaining it (vacant or otherwise), by leasing it at non-arm's length, or by leasing it at arm's length with the right to terminate the lease on short notice (less than 3 months) will generally not be considered to have severed his residential ties within Canada."

**Spouse and Dependents.** "If a married individual leaves Canada, but his spouse or dependants remain in Canada, the individual will generally be considered to remain a resident of Canada during his absence."

**Personal Property and Social Ties.** "An individual who leaves Canada and becomes a non-resident will not retain any residential ties in the form of personal property (e.g. furniture, clothing, automobile, bank accounts, credit cards, etc.) or social ties (e.g. resident club memberships, etc.) within Canada after his departure."

**Other Residential Ties.** Other ties that may be relevant are the retention of:

- a) provincial hospitalization and medical insurance coverage;
- b) a seasonal residence in Canada;
- c) professional or other memberships in Canada (on a resident basis); and
- d) family allowance payments.

DNR's revised interpretation of residency is tougher than originally outlined in the special release issued July 23, 1979. The release specified that a taxpayer returning to the same employment or business, in the same or the following year would generally be regarded as a continuing resident of Canada throughout the period of his absence. (See CAUT Income Tax Guide — 1979).

### Overseas employment exemption

Employees of Canadian employers, working overseas in prescribed countries for more than six months, will be partially exempt from tax. One-half of the employee's overseas remuneration will be exempted from tax, (up to a maximum of \$50,000 per annum). This applies to 1980 and subsequent taxation years to persons working on construction, installation, agricultural or engineering projects, in resource exploration and development, or other prescribed activities. Subject to the publication of the regulations outlining these prescribed activities, teachers employed by universities and working abroad would appear not to be exempted under this provision. Quebec apparently intends to introduce a parallel legislation in their next budget, possibly retroactive to 1980.

### Research expenses

A university teacher who plans to carry on research during sabbatical leave should arrange his affairs so as to avoid payment of income taxes on sums used to defray research expenses. Such arrangements will be related to residency status, as determined by the new guidelines in IT-221R as discussed above.

**Sabbaticals—Residents of Canada.** If a professor on sabbatical leave remains a resident of Canada for income tax purposes it does not matter whether he actually stays in Canada or emigrates temporarily to a foreign country. In either case, he will be taxed by Canada on his world income. If he is obliged to pay foreign income taxes on any part of his world income, Canada will normally permit a foreign tax credit for all or part of the foreign tax. As has been pointed out under "Research Grants" above, the teacher may deduct eligible expenses only from research grants and not from employment income. Therefore, he should make certain that he receives sufficient sabbatical income in the form of research grants to cover his research expenses.

**Sabbaticals—Non-residents of Canada.** Non-residents are subject to Canadian income tax only on income received from sources within Canada. For most teachers the three main classes of Canadian source income are: (a) sabbatical salaries, business or professional income, research grants, fellowships, family allowances, etc.; (b) investment income and (c) rental income. A taxpayer must file an individual income tax return in respect of the income included in class (a) above, IT-75R2, paragraph 35), and will be allowed personal exemptions accorded to residents in the ratio of his Canadian income to his world income. (IT-171, paragraph 4). Subparagraph 115(2) (e) (i) however provides exemption in certain circumstances where Canadian-source office or employment income is received by an individual who had become a non-resident of Canada in a previous year if:

- a) the work is performed outside Canada, and
- b) such income is either subject to income or profits tax in another country or is paid in connection with the selling of property or negotiating of contract in the ordinary course of a business carried on by his employer. A discussion of the tax treatment of non-resident investment and rental income, (b) and (c) above, will follow. Research grants and other income from foreign sources are not taxable in Canada and, consequently, no precautions to avoid Canadian taxation of such income are necessary.

### Leaves of absence taken abroad

Sometimes professors accept teaching or other assignments in foreign countries under which most of their income will be from sources outside Canada. If the teacher remains a resident of Canada for tax purposes he must declare and pay tax on his world income. If he establishes non-resident status he is then taxable in Canada only upon income from sources within Canada. He may, however, become taxable on part or all of his world income in his new country of residence.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his tax position in the foreign country as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries. This credit will generally be the lesser of the foreign tax paid and the Canadian income tax otherwise applicable to the foreign income. This deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 «1087-1094». A taxpayer who plans to abandon temporarily his Canadian residency should consider his rights to claim a tax credit for Canadian income taxes under the tax laws of his new country of residence. This will become an issue only if the foreign country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may

be channelled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary. If the teacher establishes non-resident status then the "source" of the funds used to pay his salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would not be subject to Canadian income tax. On the other hand, Revenue Canada maintains that where such funds are directed through a Canadian university they do constitute taxable income.

### Canadian investment income of non-residents

With a few minor exceptions, dividends, interest, rents, royalties and other passive income interest, payable to non-residents from sources within Canada are subject to withholding tax. The rates may be 5%, 10%, 15%, 20% or 25% depending upon the nature of the income and the provisions of any relevant international tax treaties.

The taxpayer may give notice of his non-residency to companies, banks, and other institutions that pay him such income and direct them to withhold the tax and remit it to his District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his investment income and account to the Tax Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remittance procedures and will perform this service for their customers.

### Canadian rental income

#### Non-residents

If a non-resident owns his home and rents it during his absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures.

1(a) The taxpayer may arrange with an agent, or his tenant, to withhold and remit 25% (or 15%, if reduced by treaty) of the gross rents and may permit such remittances to constitute a complete discharge of his liability for income taxes on his rental income. (Paragraph 212(1) (d).) (The Quebec Taxation Act does not levy a withholding tax on payments to non-residents).

1(b) The non-resident may elect under Section 216 to pay tax on his net rental income at marginal rates applicable to residents but without personal exemptions for himself or dependants. He may exercise this option at any time within two years of the end of each taxation year in which the rents were received. The marginal rates for the taxation year will be applied to net income after deduction of all relevant expenses such as realty taxes, repairs, insurance, mortgage interest, agent's fees, capital cost allowances on furnishings, etc. If the tax on net income after deduction of expenses proves to be less than the 15% or 25% already withheld from the gross rents, then a refund of the excess may be claimed.

Capital cost allowances (depreciation) should not be claimed on the residence since they will only be recaptured upon reoccupation and they will also render the property subject to capital gains tax. Capital cost allowances on furniture and equipment may safely be deducted from rents if the owner is confident that depreciation in the amount being claimed will actually occur during the rental period. The rate is 20% and is applied to the fair market value of the furnishings at the time they were converted from personal use to rental property. At the close of each year the capital cost allowance (depreciation) will be 20% of the residual balance. (See example of capital cost allowance claim on furnishings and equipment under the heading of "Business or professional fee income" above).

For example, suppose a teacher rented his residence containing furnishings valued at \$10,000 on September 1, 1980 under a lease running from September 1, 1980 to August 31, 1981. He would be entitled to claim capital cost allowances of \$2,000 (20% of \$10,000) from rental income received during the period of September 1, 1980 to December 31, 1980. However, if the fair market value of the furnishings on August 31, 1981 turns out to be greater than \$8,000 (\$10,000 minus capital cost allowance of \$2,000) then any excess of market value over \$8,000 will be recaptured in 1981. If the fair market value should exceed \$10,000 then taxable capital gains would also apply in 1981. The teacher will be entitled to no capital cost allowance for 1981 in any event since property was not in use as a business asset on December 31, 1981.

The above example assumes that the teacher had a cash profit of at least \$2,000 during the period from September 1, 1980 to December 31, 1980. A loss cannot be created by claiming CCA on either furnishings or the building.

2. As an alternative to the procedure described above the non-resident may elect to file DNR Form NR6 which is a joint undertaking by the non-resident and his agent to file an income tax return within six months after the end of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15%) of the estimated net amounts of rental income before deducting capital cost



allowance which became available to the non-resident. Then, when the income tax return is filed, the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an over-payment. A separate undertaking is required for each taxation year. (Subsection 216(4)).

#### Canadian rental income of residents

An individual who remains a resident of Canada regardless of the fact that he may emigrate temporarily to a foreign country must pay tax on his world income including the net rental income of his home, if applicable. (See Schedule number 7 of the 1981 Individual Income Tax Return).

#### Election under subsection 45(2) «284»

When a residence is rented (or used in a business) and thus converted to an income-producing property, the taxpayer is deemed by subsection 45(1) «281» to have disposed of the property at its fair market value. Normally, this causes no problem as any resulting gain is usually exempt from tax on the basis that the house was the taxpayer's principal residence. (Subsection 45(1) «281» also deems the taxpayer to have reacquired the property — both land and building — at that fair market value, and the taxpayer may thus claim capital cost allowance on the deemed reacquisition cost of the residence building). However, the taxpayer may elect under subsection 45(2) «284» to be deemed not to have commenced to use his property for the purpose of producing income, and where such election is made there is no deemed disposition and reacquisition; also at the time of moving back into the house there will not be a deemed disposition and reacquisition as would normally occur. If the 45(2) «284» election is not made any increase in value during the rental period will be taxed because of the deemed acquisition and disposal at fair values at the beginning and end of the rental period. The 45(2) election should be filed with the return for the year during which the initial change occurred. Revenue Canada will however accept a late filing of the election under certain circumstances.

During the years when an election is in force, the owner may designate the residence to be his principal residence, but not for more than four years (except where section 54.1 «286» applies as discussed in the following paragraph), even though he did not "ordinarily inhabit" the property during those years. This rule applies, for example, to an individual who moves out of his residence with the intention of returning to it at a later date and in the meantime uses it for the purpose of earning rental income. In these cases, the individual must be taxed as a resident, or deemed to be resident in Canada by subsection 250(1) «8» during the years the property was intended to be able to designate the property as a principal residence for those years. During the period covered by the election under subsection 45(2) «284», all rent income (net of applicable expense *except capital cost allowance*) is subject to tax.

Section 54.1 «286» removes the four-year limitation referred to in the preceding paragraph for taxation years which are covered by the election under subsection 45(2) «284» in certain instances where the employee has moved as a result of his employer wishing him to work at another location.

A pamphlet entitled "Capital Gains and Valuation Day" is available from Revenue Canada, Taxation.

#### Summary of advantages of non-resident status

As discussed above, a teacher on a sabbatical or temporary leave of absence in a foreign country will probably still be considered to be a resident of Canada; however, the following advantages of achieving non-resident status should be considered by those individuals who feel that they meet the criteria outlined in IT-221R:

- (a) Income received by non-residents from sources outside Canada is not subject to Canadian income tax.
- (b) Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents.
- (c) Net rental income will probably be taxed at lower rates to non-residents than to residents.
- (d) Non-residents may de-register Canadian registered retirement savings plans at a lower income tax rate than that applied to residents.
- (e) Upon becoming non-resident a taxpayer acquires certain options regarding capital gains on his investments which, if judiciously selected, may result in less capital gains tax than he would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his interests of both Canadian and foreign income taxes. Some of Canada's international tax agreements permit Canadians to do research in treaty countries free of foreign income tax on Canadian grants and sabbatical salaries. Some of the countries also exempt income derived from teaching within their borders. In some instances similar exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research here.

Some of the issues of consequence to Canadians who plan to go abroad are discussed in the following sections.

Individuals temporarily absent from Canada should take note that the use of general averaging as a formula for reducing income taxes will generally not be available to them as non-residents.

#### International Tax Treaties

Canada is currently engaged in extensive tax treaty negotiations and, in some instances, renegotiations.

As of September 9, 1981, Canada has ratified and proclaimed in force tax treaties with 32 countries: Australia, Austria, Barbados, Belgium, Denmark, Dominican Republic, Finland, France, West Germany, Indonesia, Ireland, Israel, Italy, Jamaica, Japan, Malaysia, Morocco, Netherlands, New Zealand, Norway, Pakistan, Philippines, Romania, Singapore, South Africa, South Korea, Spain, Sweden, Switzerland, Trinidad and Tobago, United Kingdom and the United States. Revised or new treaties have been signed with 3 countries but will not be in force until ratified: Liberia, United States and West Germany. Also, Canada is currently negotiating treaties with 31 other countries of which 7 are to replace existing treaties with Denmark, Finland, Ireland, Netherlands, Norway, Sweden and Trinidad and Tobago.

The basic purpose of these treaties is to avoid double taxation and prevent tax evasion. Invariably, a treaty will contain provisions that determine which of the contracting states will tax income from certain specific sources and in some instances, the rate of tax that will apply. International tax treaties are usually reciprocal in that they apply in reverse to the taxation of a Canadian by a foreign country and the taxation of a foreign person by Canada. Taxation by any country is first governed by the laws of that country. Where there is conflict between the local laws and an applicable treaty, the treaty provisions will modify the local laws.

#### Canadian tax credit for foreign taxes

A teacher who remains a resident of Canada for income tax purposes even though physically outside Canada will be taxed by Canada on his world income although the Canadian Income Tax Act gives him the right to deduct an amount from his Canadian taxes in respect of any foreign income taxes regardless of whether or not a tax treaty exists between the two countries. Generally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax allocable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on the foreign-source income but at the higher of the Canadian and foreign tax rates.

However, the foreign tax credit on foreign income from property other than real property (e.g., interest, dividends) is limited to 15%. The excess of foreign taxes paid may be used as a deduction against taxable income.

#### Canadian Taxation of Sabbatical Salary

As discussed above, Revenue Canada has taken a new stance on the taxation of Canadian residents who are abroad for less than two years. (IT-221R). Even if a teacher successfully establishes that he is a non-resident of Canada while on a foreign sabbatical, Canada will still tax the sabbatical salary when it is paid from a Canadian university to the teacher. (Paragraph 115(2) (c) «1093d»). An exemption from Canadian tax in paragraph 115(2) (e) has been considered inapplicable by Revenue Canada on the basis that the teacher is not performing duties of employment when on sabbatical. (See also IT-161R2, Paragraph 3.)

#### The O.E.C.D. Model Convention

For the most part, Canada's various tax agreements follow an internationally recognized form. A new Model Convention for the avoidance of double taxation was adopted by the Organization for Economic Co-operation and Development (O.E.C.D.) at Paris on April 29, 1977. Canada is a member of O.E.C.D. and many of Canada's tax treaties, particularly those recently negotiated, follow this model.

The Model Convention contains the following articles which may be of interest to teachers and students.

**Article 4: Resident** — The laws of each Contracting State will determine the meaning to be attached to the term 'resident' for income tax purposes within that State. The term will not apply to a person who is liable to tax in a State only because he has income from sources in that State or capital situated therein.

In the event of a person being classified as a resident of both Contracting States, various criteria are stipulated to determine his resident status. These are, location of a permanent home, personal and economic relations, habitual abode and nationality. If these criteria are not decisive then the two States will settle the question by mutual agreement.

**Article 14: Independent personal services** — Income derived by a resident of State 'A' in respect of profes-

sional or other independent personal services shall be taxable only in State 'A' unless he has a fixed base regularly available to him in State 'B'. In the latter case, State 'B' may tax such income as is attributable to that fixed base. The term 'fixed base' is not defined in the model convention but Revenue Canada has offered the opinion that it may be described as a centre of activity of a fixed or permanent character which should be regularly available to the person who is carrying out the activities. Furthermore, the person carrying on the activities should normally be in a position to exert a measure of control over the 'fixed base'. 'Professional services' include such activities as independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians and other 'professionals'.

**Article 15: Dependent personal services** — Salary or wages derived by a resident of State 'A' in respect of an employment shall be taxable only in State 'A' unless the employment is exercised in State 'B' in which case it may be taxed in State 'B' subject to the following conditions:

The employment income of a resident of State 'A' earned in State 'B' will be taxable only in State 'A' if:

- a) the recipient is present in State 'B' for not more than 183 days in the fiscal year, and
- b) the remuneration is paid by an employer who is not a resident of State 'B', and
- c) the remuneration is not borne by a permanent establishment or fixed base which the employer has in State 'B'.

**Article 19: Government service** — Salaries paid to residents by State 'A' present in State 'B' for the purpose of performing services in discharge of government functions shall be taxable only in State 'A'. Where such services are rendered by nationals of State 'B' or by persons who did not become residents of State 'B' solely for the purpose of rendering the services, the salary will be taxed only in State 'B'.

**Article 20: Students** — A student resident of State 'A' who visits State 'B' to study will not be taxed by State 'B' on maintenance funds received from sources outside State 'B' regardless of whether he remains a resident of State 'A' or becomes a non-resident.

#### General provisions

International treaties permit a taxing state to apply its own taxation laws and residency requirements as long as they do not conflict with the treaty. This may give rise to complications because of the differences which prevail between contracting states, placing an onus upon visitors to acquire some understanding of the local income tax laws and practices. However, where the OECD model is followed, the practical implications are that a teacher or student visiting a treaty country to carry on research or study will not be taxed in that country upon sabbatical salary or maintenance funds received from outside sources during his visit. On the other hand, a teacher or student could be taxed in that country on salary or wages earned therein, subject to the exceptions of Article 15. Also, where the OECD model is followed, Canadian source research grants, scholarships and fellowships received in a foreign country by the Canadian on sabbatical should not be taxed in the foreign country, although they will be taxed by Canada (because the taxpayer is still considered resident in Canada or pursuant to paragraphs 115(2) (b) and (b.1) «1093(b) and (c)»). Canadian source interest, dividends and royalties should similarly be non-taxable in the foreign country but taxable in Canada. Other types of income may or may not be taxed depending on the local laws and the terms of the applicable treaty.

#### Special exemption for teaching remuneration

The Model Convention no longer contains the provision by which one state will permit residents of another state to teach within its borders for a period of two years free of tax on their teaching income. The Department of Finance has declared that this privilege will not be included in any new tax treaties nor in any renegotiation of existing treaties.

As of September 9, 1981 this reciprocal exemption still prevails only in Canada's treaties with 11 countries: Denmark, Finland, Germany, Ireland, Japan, the Netherlands, Norway, South Africa, Sweden, Trinidad and Tobago, and the United States.

Teachers visiting Canada from the foregoing countries will be subject to withholding at source on teaching income and deductions for Canada Pension Plan and must file income tax returns. If, and when, a teacher's temporary stay in Canada is terminated he may apply for a refund of taxes paid on his teaching income and his Canada Pension Plan contributions, providing he meets the exemption of the applicable treaty. Because of the particular wording of the tax treaties involved, visitors from the United States, and Finland may remain beyond the two-year limit and still qualify for the exemption as long as they teach for no longer than two years. (IT-68R, paragraph 3). Tax cases heard since IT-68R was issued in 1975 throw doubt on the statement that teaching cannot be carried on for longer than two years.

#### Residents of treaty countries teaching in Canada

A professor from a treaty country who is teaching in



Canada should take note of his position with regard to income taxes in his homeland as well as his Canadian situation. These international agreements may provide exemption from Canadian tax on the teaching income of residents of the contracting states but may not absolve such individuals from liability for income taxes at home.

#### Canadian residents teaching in treaty countries

The agreements with the eleven countries mentioned above, permit Canadians to teach temporarily in their territories for a period up to two years free of domestic taxes upon their teaching income. Professors planning to teach in any of these countries on a tax-exempt basis should enquire about the interim exemption arrangements which may be quite different from those applied in Canada.

The Canadian should bear in mind that the agreement exempts him from income tax only in the foreign country and not necessarily in Canada. If he remains a resident of Canada he will be subject to Canadian income tax on his world income. However, if he becomes a non-resident, he will not be taxable by Canada on income from sources outside Canada. Whether he may remain tax-exempt in the treaty country after he becomes a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any commitments. He should also keep in mind that it is only a matter of time before the reciprocal two-year exemptions will be eliminated from all Canadian international tax treaties and possibly with retroactive consequences.

#### Foreign Taxation

##### 1. The United States

If a Canadian professor takes his sabbatical leave in the United States and spends a period of ten months, a year or fifteen months there with the intention of returning to Canada, the U.S. Internal Revenue Service would normally regard him as a non-resident alien. He is so classified because he is regarded as 'one who comes to the United States for a definite purpose which in its nature may be promptly accomplished.' His income tax liability is limited to income from sources in the United States. If this income is "effectively connected with the conduct of a trade or business" in the U.S., it is taxable, after allowable deductions, at a graduated rate. Salary earned in the U.S. would constitute effectively connected income. All U.S. sources of income which are not effectively connected are subject to a flat U.S. rate of 30%, in general, which is reduced to 15% or less by the U.S.-Canada tax treaty.

A professor who plans to take his sabbatical leave in the United States will probably qualify as a student ("F" visas) or as an educational or cultural exchange visitor ("J" visas) and as a non-resident alien of the United States. In these categories he may exclude from income subject to U.S. tax the sabbatical salary paid to him by his Canadian university. Otherwise, remuneration for services performed in the U.S. will normally be subject to U.S. tax even though the employer is outside the U.S.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from the income for U.S. tax purposes regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as a condition of receiving the grant must be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, then a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds \$300 per month multiplied by the number of months for which the grant has been received during the year. The \$300 monthly exclusion from income is available only if the grant is made by a foreign government, a non-profit organization that is exempt from U.S. income tax, by the government of the U.S., or one of its agencies, or a state government, or by an international educational or a binational or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The exclusion is limited to a total of 36 months, which need not be consecutive, thereafter the entire amount of the scholarship or fellowship grant is subject to U.S. income tax.

The above rules contained in U.S. Legislation are subject to overriding rules in the Canadian-U.S. Tax Convention:

**Article VII — Compensation for personal services:** The Convention provides that if a Canadian resident is present in the United States for a period not exceeding a total of 183 days in the taxation year, he is exempt from U.S. tax upon the compensation for service performed during that year in the United States if either of the following conditions is met:

- a) compensation does not exceed \$5,000 or
- b) the compensation is received from a resident or corporation or other entity of Canada or from a Canadian permanent establishment of a U.S. enterprise (in which

case there is no dollar limit on the exemption).

**Article VIII — Professors and teachers:** The tax treaty also provides that a professor who is a resident of Canada and who temporarily visits the United States for the purpose of teaching for a period not exceeding two years at an educational institution in the United States is exempt from U.S. tax on his remuneration for teaching for such a period. It should be noted that the treaty refers to Canadian residents and therefore he who becomes a non-resident of Canada during his leave in the United States might prejudice his position.

**Article IX — Students:** Canadian students residing in the U.S. for the purpose of study shall not be taxable by the U.S. on remittances received by them from Canada for purposes of their maintenance or studies. The foregoing rules are contained in the 1942 Convention between Canada and the U.S.A. A new convention was signed September 26, 1980 but it is expected it may undergo some changes and will not be ratified for a number of months, or even a matter of years. Provisions of the new treaty of interest to teachers (which are unlikely to change materially):

**Article IV: Residence** — follows closely Article 4 of the OECD Model Convention. In the case of dual residency, the provisions of the treaty must be referred to.

**Article XIV: Independent Personal Services** — will be taxed in the country of residency only, unless attributed to a fixed base regularly available in the other country.

**Article XV: Dependent Personal Services** — will be taxed only in the country of residence unless attributable to services performed in the other country. In any case a Canadian resident (and vice versa for a U.S. resident) will not be taxed on remuneration for services performed in the U.S. if either:

- a. the remuneration is not more than \$10,000 (U.S.) or
- b. he is not in the U.S. for more than 183 days in the year and the remuneration is not borne by an employer resident in the U.S. or by a foreign employer's business in the U.S.

**Article XIX: Government Service** — A Canadian citizen will not be taxed in the U.S. on remuneration for services of a governmental nature if paid by Canada or by a province or local authority of Canada. This does not apply if the government is actually carrying on a business in the U.S.

**Article XX: Students** — see Article 20 of the OECD Model Convention.

##### 2. The United Kingdom

The new tax treaty between Canada and the United Kingdom entered into force on December 17, 1980. This new treaty substantially follows the OECD Model Convention. Some of the Articles have consequences retroactive to 1976, but this does not affect any of the Articles outlined below.

**Article XIV — Professional services:** (See Article 14 of the Model Convention above). Income earned in the U.K. by a resident of Canada under a non-employment type of contract shall be taxed in Canada unless the visitor has a fixed base in the U.K. If such incomes should be taxed by the U.K. the individual may then claim a foreign tax credit from this Canadian tax. If the U.K. rate of tax is higher than the corresponding Canadian rate then only the lesser of the two rates will be allowed as a credit by Canada. If the visitor becomes a non-resident of Canada he shall not be taxed on his U.K. source income by Canada but will possibly be taxed thereon by the U.K.

**Article XV — Dependent personal services:** (See Article 15 of the Model Convention above). If the employment is exercised in the U.K. by a resident of Canada, it may be taxed in the U.K. However, salary from the U.K. employment shall continue to be taxed only in Canada if the following conditions prevail:

- a) the recipient is present in the U.K. for not more than 183 days during the calendar year, and,
- b) the remuneration is paid by or on behalf of an employer who is not a resident of the U.K., and
- c) the remuneration is not deducted from the profits of a permanent establishment or fixed base which the employer has in the U.K.

**Article XVIII — Government service:** (See Article 19 of the Model Convention above). Salary paid by Canada to an individual present in the U.K. solely for the purpose of performing services in the U.K. in discharge of a government function shall be taxable only in Canada.

**Article XIX — Students:** The provisions of Article 20 of the Model Convention apply (see above).

##### 3. France

France levies an income tax on the world income of individuals who are deemed to be "domiciled" (resident) in France. A person is "domiciled" for French purposes if he has his home or principal place of abode in France. The "home" will be where his family normally lives and his principal place of abode will probably be in France if he is there for more than 183 days in a tax year. Thus, sabbaticans in France for a year may be liable for French income tax on world income, subject to terms of the Canada-France Tax Convention.

The Canada-France Tax Convention (1975) substantially follows the O.E.C.D. Model Convention.

**Article IV — Fiscal domicile:** see Article 4 of the Model

Convention above.

**Article XIV — Professional services:** is almost identical to Article 14 of the Model Convention. Income derived by a resident of Canada from independent professional services performed in France will be taxed only in Canada unless the professional operates from a fixed base in France regularly available to him.

**Article XV — Dependent personal services:** provides that salary or wages earned in France by a resident of Canada may be taxed by France unless the recipient is present in France for not more than 183 days in the calendar year and either (a) the remuneration does not exceed the greater of 2,500 Canadian dollars and 10,000 French francs or (b) the remuneration is paid by, or on behalf of, an employer who is not a resident of France, and such remuneration is not borne by a permanent establishment or a fixed base which the employer has in France.

**Article XIX — Government services:** follows closely the Model Convention. In general, residents of Canada performing government services in France for Canada will be taxed only by Canada.

**Article XX — Students:** Canadians visiting France solely for study or training will not be taxed by France on maintenance or educational funds received from outside France regardless of whether they remain resident of Canada or become non-residents. **Professors and teachers:** The two-year tax holiday on teaching income is absent from the new Canada-France Tax Convention.

**Article XXIII — Elimination of double taxation:** recognizes that a Canadian visitor to France may be subject to tax by either France or Canada, and grants relief. Canada will recognize tax payable under French law as a deduction from Canadian tax payable in respect of the related income, subject to normal Canadian rules which limit the deduction to the Canadian tax on the income.

France generally exempts from French tax income which, because of the treaty is taxed in Canada. Canadian source dividends, interest and certain other types of income are taxed in France but a credit will be given for the Canadian tax paid. Taxes payable to France are computed at the rate which would apply if all income was taxed.

Thus, Canadian source sabbatical salary, research grants, scholarships and fellowships may be expected to be exempted in France, because they are taxed in Canada. Sabbaticans returning from France indicate that only if they have had income from sources in France has any French tax been levied. It appears that France might tax Canadian source income such as dividends and interest if the sabbatican had a home or principal place of abode in France as described above. If Canada and France both tax a person as being resident in the country, the rules in Article IV of the Convention will have to be used to determine in which country the person shall be considered resident.

##### 4. West Germany

A Canadian present in Germany for more than 183 days in a tax year may well be considered to be a resident of Germany and taxed on his world income, subject to the provisions of the tax treaty between Canada and Germany.

A revised treaty was signed July 17, 1981, but will only be effective when ratified. The 1956 treaty will continue in effect until that time and the following provisions will affect taxation of teachers visiting between Canada and Germany.

**Article X — Government service:** citizens of Canada will be exempt from German tax on salary for service to Canada or one of the provinces.

**Article XI — Remuneration for personal services:** profits from a profession or employment income and earned by a Canadian may be taxed in Germany if the activities are performed in Germany. They will not be taxed however if the Canadian resident is not in Germany for more than 183 days in the taxable year and either: (a) he is paid by a Canadian resident who bears the cost, or (b) the compensation does not exceed \$3,000.

**Article XIV — Professors and teachers:** a teacher from Canada is exempt from German tax on remuneration for teaching at an educational institution in Germany if received during a period of temporary residence not exceeding two years. There is no requirement that he remain a resident of Canada.

**Article XV — Students:** a full time student in Germany from Canada is exempt from German tax on payments to him from persons in Canada for his maintenance or education.

**Article XVI — Elimination of double taxation:** Canada will allow German tax on German source income to be deducted from Canadian tax on that income, but the deduction cannot exceed the proportion of Canadian tax that the German income is to all income. Germany will not tax most Canadian source income that is taxed in Canada. Thus, Canadian source sabbatical salary, scholarships, fellowships and research grants that generally will continue to be taxed by Canada during the stay in Germany, will not be taxed by Germany. Interest, dividends, rent and other Canadian source income may be taxed by Germany, with a credit against German tax for Canadian taxes paid.

The new treaty follows the OECD Model almost word for word in the areas affecting teachers. (See earlier



discussion). The two year teaching exemption has been removed.

#### 5. India

Canada does not have an existing tax agreement with India but is in the process of negotiating one. It is expected that the treaty will generally follow the OECD Model and will not include the two year teaching exemption. Canadians visiting India will be taxed under Indian law alone until a treaty is signed and ratified.

Income tax is levied in India on the basis of residency in India. Also, tax is assessed on a taxation year from April 1 to March 31. The tax assessed in one year is based on residency tests and income arising in the prior year.

The current rules in India classify individuals broadly into three categories: resident; resident but not ordinarily resident; and non-resident.

Residence is determined on the basis of a person's physical residence in the year preceding the year of assessment. An individual is a resident in the previous year if he: (a) is in India for an aggregate period of 182 days or more during the previous year; or (b) satisfies the following two conditions: (i) maintains or causes to be maintained for him a dwelling place in India for an aggregate period of 182 days or more in the previous year; and (ii) is in India for 30 days or more in that year; or (c) during the four years preceding the previous year remained in India for an aggregate period of 365 days or more and is in India in that previous year for 60 days or more.

If he is a resident based on the above criteria but has not: (a) been resident in India in nine out of ten years preceding the accounting year; and (b) during the seven years preceding the accounting year been in India for a total period of 730 days or more; then, he is considered resident but not ordinarily resident.

While a resident (i.e., one who is also ordinarily resident) is taxable on all income of the previous year from whatever source both inside and outside of India, the taxable income of a "resident and not ordinarily resident" for the previous year includes: (a) all income (other than agricultural income arising in India) which is received or deemed to be received in India during the accounting year; it therefore appears that foreign source income not remitted to India is not taxable in India. (b) income which, during the accounting year, accrued or arose outside India from a business controlled in India or which was brought into India or received by the taxpayer during the accounting year. This means that foreign income accruing or arising outside India shall not be taxable in this case unless it is derived from a business controlled in or a profession set up in India.

A non-resident's taxable income of a previous year includes only income from whatever source in India received or deemed to be received in that year by or on behalf of him or accruing or arising or is deemed to accrue or arise to him during the year.

The Income Tax Act in India has specific definitions for deemed income, salaries, benefits, and it also contains provisions for standard deductions for salaries, other specific exclusions, allowances and exemptions, as well as guidelines for determining chargeable income. Of specific interest to teachers abroad will be the following:

**Salary** — Salary income is taxable when paid or due, which ever may be earlier; i.e. all salary advances as well as salary in arrears and salary in which there is a vested interest even if not paid will be taxable.

**Employment Benefits** — Taxable benefits include rent-free accommodations, use of a car, and various other perquisites.

**Exemptions** — Certain income is exempt from taxation in India. This includes income of officials of foreign governments and embassies, foreign employees of a foreign philanthropic institution, certain non-resident and non-citizen technicians. Also exempt is:

(a) income for foreign employees serving a foreign enterprise temporarily in India. Remuneration received by a non-citizen as an employee of a foreign enterprise for services rendered by him during his stay in India is exempt if the following conditions are satisfied:

- (i) the foreign enterprise is not engaged in any trade or business in India;
- (ii) his stay in India does not exceed in the aggregate a period of 90 days in the previous year; and
- (iii) such remuneration is not deducted from the income of the employer for India tax purposes.

(b) Leave travel concessions to citizens and passage money to non-citizens;

Passage money or free passage to an employee for himself, his spouse and children for travel to a home country on leave or on termination of service is not taxable. Also, passage for children of non-citizens returning to India on vacation from a foreign school is not taxable if paid as an employment benefit.

#### 1981 Tax Planning Ideas for Individuals

If like most people, you are concerned about the level of your personal income taxes, you should be thinking about ways to improve your situation, particularly with a

view to reducing your taxes for 1981. Outlined below are a variety of tax planning ideas that you should consider now or in the very near future. But please remember that this is not a definitive analysis of the law; if you decide to act on any of these suggestions, you should consider discussing the details with a representative from Touche Ross & Co. before you proceed.

The points noted below are intended for you to use as a reminder list, both to confirm that your usual tax planning steps are under way (eg., that pension or RRSP contributions have been made or are definitely planned) and also to alert you to other available opportunities for reducing your taxes.

#### Investment Income

##### Investment income deduction

There has been little change for 1981 in the taxation of investment income received by individuals. You can claim an exemption of up to \$1,000 in respect of your Canadian investment income — interest from Canadian sources (except interest from a person not dealing with you at arm's length or interest from a partnership of which you are a member), most taxable dividends (the grossed-up amount) from Canadian corporations, and taxable capital gains realized on disposal of Canadian securities. (The deduction may be claimed even for those capital gains in respect of which you have purchased an income-averaging annuity.) In Quebec the \$1,000 deduction does not apply to any kind of capital gain.

In calculating your investment income for purposes of the exemption, however, don't forget that you must deduct any interest expense incurred on funds borrowed to earn Canadian dividends or interest income.

In Quebec, the deduction of \$1,000 applies to the portion of interest and taxable grossed-up dividends which exceeds all interest deducted in computing income.

##### Dividend tax credit

Where income is earned by a corporation, it is taxed twice — first in the corporation, and again as dividends in the hands of the shareholders. The dividend tax credit system serves to virtually eliminate the effect of this double taxation — at least as it applies to investment income.

You must include an income 1 1/2 times the amount of the dividend you actually receive, but a dividend tax credit, equal to 25% of the amount of the grossed-up dividend, may then be deducted from federal tax. The Quebec government allows a tax credit of 16 2/3% for dividends.

Don't overlook that this also reduces the base on which provincial income tax is calculated, so that the full effect of the dividend tax credit is much greater than it first appears.

The attractiveness of the treatment of dividends can be illustrated by the following comparative example (assuming a taxpayer with a 39% marginal federal tax rate, resident in Ontario):

	Dividends	Interest
Amount received	\$1,000	\$1,000
Gross-up (dividends only)	500	—
Taxable amount	\$1,500	\$1,000
Federal Tax	\$ 585	\$ 390
Dividend tax credit	375	—
	210	390
Provincial tax (46% in 1981)	97	179
Total tax payable	\$ 307	\$ 569
Net after tax	\$ 693	\$ 431

In these circumstances, you would have to earn a substantially higher yield on an interest-bearing investment to realize the same after-tax yield available on a good dividend-paying Canadian stock.

Note that carrying charges, such as interest paid on money borrowed to purchase securities and investment counselling fees, are not taken into account in calculating the dividend tax credit. Such expenses, however, may be deducted in computing net income.

In some cases (notably married women with little income other than from investments) the dividend tax credit may be "wasted", i.e., the amount of the credit may be greater than the federal tax payable so that the credit is not fully utilized. Diversification of the investment portfolio may be the solution. The proper mix of interest-bearing and dividend-yielding investments will ensure that the full amount of the dividend tax credit is used to reduce taxes payable, thus increasing after tax income.

#### Capital Gains and Losses

##### Triggering gains and losses

You may have heard it suggested that it is good tax

planning to sell securities (or other capital property) before the end of December to create capital losses — possibly to offset capital gains realized earlier in the year. This may be a wise course of action if the property is a "loser" and the sale is based on a sound investment decision, but it makes little sense to dispose of a promising investment solely to create a loss for tax purposes. The same thinking should apply to sales intended to trigger capital gains to use up accumulated capital losses: don't do it unless there are good investment reasons for selling, particularly since capital losses can be carried forward indefinitely.

If you decide to sell, don't overlook the point that the tax authorities regard the settlement date (not the trade date) as the effective date of the transaction. Any selling should be done in time to permit settlement before December 31. Also remember that, under the "superficial loss" rule, a capital loss is treated as nil for tax purposes if you (or your spouse or a corporation you control) acquire the same or identical property during the period 30 days before and 30 days after the date of disposition. No loss will be recognized in these circumstances until the newly-acquired identical property is later disposed of.

##### Deduction of capital losses

If your capital losses exceed your capital gains realized in the year, the excess may be offset against other income. For federal tax purposes, up to \$2,000 (\$1,000 in Quebec) of the allowable half of excess losses may be applied against income from other sources. Losses not used in this way may be carried back one year and forward indefinitely, first to apply against taxable capital gains, if any, of those years, and then up to \$2,000 (\$1,000 in Quebec) per year may be offset against other income until the losses are used up.

##### Investment income deduction

As noted earlier, taxable capital gains realized on the disposition of Canadian securities qualify for the \$1,000 investment income deduction. You may claim the deduction in respect of such gains even though you may have realized losses on dispositions of other capital property during the year.

##### Allowable business investment losses

If you have realized a loss recently on the disposal of shares or debt of a Canadian-controlled private corporation, or if you anticipate selling such securities at a loss in the near future, you may be interested in another rule that was introduced in 1978. Such "business investment losses" are treated initially as ordinary capital losses; that is, only one-half of the loss is deductible for tax purposes. However, to the extent that the allowable portion of a business investment loss cannot be offset against taxable capital gains, it may now be treated in the same way as a business loss and applied against other income without the \$2,000 limit.

A point to note is that the new rule doesn't apply if you sold the security other than at arm's length; for example, to a close relative. On the other hand, if the corporation has gone into bankruptcy during the year, you may claim a loss on the security, even though you haven't disposed of it and possibly expect to recover some portion of your cost in the future. (If you receive some proceeds later, you will have a capital gain to report at that time.)

#### Income Splitting

If you are in a high income tax bracket, you may wish to consider diverting part of your income to other members of your family whose income is subject to lower tax rates. Outright gifts to your spouse or to your children under 18 years of age will usually be ineffective because any income from the transferred property will be attributed back to you and taxed as part of your income. There are ways, however, to split income effectively between you and members of your family.

##### Loans

A genuine cash loan to your spouse may be used to generate income that will be subject to lower tax rates in your spouse's hands. The loan need not be interest-bearing, but should be evidenced in writing and should be repayable within a reasonable time. A non-interest bearing demand note is generally considered to satisfy these requirements.

Although any income earned by your spouse in excess of \$490 and in Quebec, \$1,180, (in 1981) will serve to reduce your married status personal exemption, he or she may be entitled to claim up to \$1,000 on an investment income deduction (or any qualifying income earned on the invested funds).

The use of loans to divert income need not be limited to your spouse. In many cases, it would be beneficial also to make loans to your children (even those under 18 years of age) for this purpose. (You probably should obtain legal advice, however, as to the rights of minors to contract in your province.) Although income from property transferred to a minor as a gift will be attributed back to the



transferor, this is not the case with a bona fide loan. Therefore care should be taken to ensure that the loan is properly documented.

#### RRSP for spouse

Your contributions to a registered retirement savings plan in your spouse's name can eventually result in withdrawals from the plan being taxed in his or her hands (and not attributed back to you). (See above)

There are rules, however, to discourage the immediate collapse of a spousal RRSP. If your spouse withdraws funds from the plan, the amount will be added back to your income to the extent of your contributions in that year or those you claimed as deductions for the two immediately preceding years. This means that if you contribute to your spouse's plan in early 1982 (for 1981), the funds should be left in the plan at least until 1984. After that time, any withdrawals will be taxed in your spouse's hands. As an added benefit, any amounts withdrawn after your spouse reaches 65 years of age will qualify for the annual \$1,000 pension income deduction in his or her hands.

#### Gifts

Although, as noted above, gifts you make to your spouse or to children under 18 years of age will generally result in the income being attributed back to you for tax purposes, a gifting program may still be advantageous in some cases.

Quebec is the only province which continues to levy succession duty and gift taxes. Gifts that have indefeasibly vested in the donee more than three years prior to death are not subject to Quebec succession duty, nor are gifts to any particular donee in a given year except to the extent that the value of the gift(s) exceeds \$3,000. The most noteworthy exemptions from Quebec gift tax are gifts to your spouse and gifts of less than \$100 per donee per year.

Except in the case of gifts to a spouse, gifts of capital property (such as shares or real estate) are generally considered to have been made at fair market value, with immediate capital gains implications. Where such property has future growth potential, however, gifts by you to your children may be advantageous because capital gains accruing after the transfer and realized on subsequent sale of the property by the donee will not be attributed back to you. Capital gains and losses realized by your spouse will be attributed back to you, if you transferred the property to him or her after 1971. However, the possibility of capital gains attribution can be eliminated by making loans of cash and have the recipient (donee) make his or her own investments.

The income attribution rules mentioned above do not apply in the case of gifts to children over 18 years of age, or in respect of gifts made earlier once the child reaches age 18. Such a transfer may enable the child to earn investment income, to take advantage of the investment income deduction and personal exemptions and, in the case of students, to permit a deduction for tuition fees which might not otherwise be available.

#### Low-Interest Loans

Employees and shareholders are subject to tax on benefits they derive by being charged interest at less than a prescribed rate (at present 12%) on loans they receive from their employer or from a corporation of which they are shareholders.

The rules apply both to loans in existence at the start of 1979 and to loans made after that time, and require the interest benefits to be included in the borrower's income to the extent that the annual value exceeds \$500. If you borrow \$30,000 from your employer as an interest-free loan and the amount remains outstanding throughout the year, the taxable benefit to be added to your income will be 12% of \$30,000, less \$500, or \$3,100. Quebec doesn't recognize the \$500 exemption. Therefore, for Quebec income tax purposes, the taxable benefit would be \$3,300. Finally, the prescribed rate is 11% since March 26, 1980. Before it was 8%.

Loans to related persons can also be caught — a loan to a person related to an employee, or a loan to a person related to a shareholder of the lender corporation. The rules even extend to loans to shareholders (or related persons) by another related corporation or by a partnership of which either corporation is a member.

Whether and to what extent the benefit will be taxed will depend in part on the purpose for which the loan was made. Certain housing loans are exempt (up to \$50,000), as are loans to enable an employee to purchase shares of the employer corporation or of a related corporation. Naturally, in addition to the exclusion of the first \$500 of annual benefits, a deduction is allowed for any interest paid on the loan. Quebec doesn't recognize these exemptions.

If you have an outstanding shareholder's or employee's loan at present, you should look into the tax implications and consider whether any steps should be taken to minimize the future tax impact. On the other hand, in view of the present high interest rates, it should not be

overlooked that employees and shareholders can realize a significant advantage from a low-interest loan, despite the inclusion in income of a taxable benefit.

#### Deferred Income Plans

The main purpose of the various plans listed in this section is to shelter income from immediate taxation. Unlike the tax planning ideas discussed later under the heading "Tax Shelters", the deferred income plans outlined here not only permit an income deduction for all or part of the amounts you invest in each plan, but also provide for the tax-free accumulation of income while the funds remain in the plan.

#### Registered pension plans & Registered retirement savings plans

Both of these deferred income plans were discussed above under the heading "Deductions from employment income"; however, teachers should be aware of the following if amounts from an RPP are to be withdrawn.

Any payments you receive from a registered pension plan, whether as a lump sum withdrawal or as regular monthly payments after retirement, are required to be included in income, but in some circumstances may be offset by a "rollover" contribution to another registered pension plan, registered retirement savings plan, or income-averaging annuity, if made in the year or within 60 days after the end of the year. Since pension benefits (including lump sum withdrawals) qualify for the \$1,000 pension income exemption, it will usually be advisable in these circumstances to transfer \$1,000 less than the maximum to the new plan, in order to take advantage of this annual exemption.

As for RRSP's we should note that an important amendment was introduced in 1978 affecting the treatment of an RRSP on the death of a taxpayer, if death occurs before the maturity of the plan. Prior to this amendment, death benefits (including periodic payments) under an RRSP were taxed in the hands of the estate or the beneficiaries. Now in most cases, the commuted value of the remaining benefits in the plan at the date of death will be taxed as part of the deceased taxpayer's income for the year in which he or she dies. The Act provides exceptions to this only where the stated beneficiary is the spouse of the deceased or, where there is no surviving spouse, the beneficiary is the deceased's dependant child or grandchild.

It may be worthwhile to review the terms of your RRSP contract and to consider who the designated beneficiary should be, in view of this amendment.

#### Income-averaging annuity contracts

The effect of the graduated rates of personal income tax is that a sizeable increase in your income in one taxation year will usually attract greater tax than if the same amount of income had been received in equal instalments over a number of years. For example, if your combined federal/provincial marginal tax rate is approximately 36%, realizing a \$50,000 taxable capital gain in 1981 would increase your marginal tax rate to approximately 57%. If instead, the \$50,000 was received equally over a period of 15 years, your marginal tax rate could be limited to roughly 40%, resulting in a significant tax saving.

Income levelling of this kind can be achieved in respect of certain types of qualifying income by purchasing an income-averaging annuity contract (IAAC). Qualifying income includes, among other things:

- \*taxable capital gains (reduced by any realized capital losses).
- \*recapture of depreciation.
- \*retiring allowances.
- \*compensation for loss of office or employment.
- \*death benefits.
- \*stock option benefits.
- \*income of artists, athletes and entertainers.
- \*amounts received from registered home ownership savings plans.

Briefly, an IAAC works this way: you must include in income for tax purposes the amounts of any qualifying income received; you are then entitled to deduct the cost of your investment in an IAAC (up to the amount of the qualifying income less one year's future annuity payments).

When received, annuity payments must be included in income; payments must commence within 10 months of the date of purchase of the IAAC. This means that you can spread the tax on the qualifying income over a period of years, according to the terms of the annuity contract. The annuity may be for a fixed period (not exceeding 15 years) or may be in the form of a life annuity.

To qualify for deduction in 1981, an income-averaging annuity must be purchased not later than March 1, 1982 (the same deadline as for contributions to a registered retirement savings plan).

#### Borrowing Costs

##### Borrowing for deferred income plans

If you do not have sufficient funds available to take advantage of contributions to one or more of the plans described above, you should consider whether it is advantageous to borrow for this purpose. Interest costs are generally deductible for tax purposes if you borrow the funds:

- \*to purchase an income-averaging annuity contract.
- \*to make past service contributions to a registered pension fund.
- \*to make contributions to an RRSP for yourself (but not to an RRSP for your spouse).

Interest on funds borrowed to contribute to an RRSP is not deductible.

It should not be overlooked that a contribution to a deferred income plan will itself result in tax savings that you can use to reduce the outstanding loan. For example, if your marginal tax rate is 50% and you borrow \$4,000 to contribute to your RRSP, your net outlay after offsetting the tax refund would be only \$2,000, and the tax refund when received can be applied to reduce your outstanding borrowings.

##### Loans for other purposes

If you have outstanding debts on which the interest is non-deductible (e.g., a mortgage on your home or a car purchase loan) and at the same time you have funds available to make a contribution to a deferred income plan, you should probably use the available money to reduce your non-deductible borrowings and then borrow for a purpose (such as those listed above) that will result in a deduction for the interest costs.

In much the same way, it may be possible to convert non-deductible interest into deductible interest in respect of investments. If, for example, you have an outstanding mortgage of \$50,000 on your home and you hold \$20,000 of Canada Savings Bonds, you should consider cashing the bonds, reducing your mortgage and then borrowing the necessary funds (interest deductible) if you wish to reinvest in some form of income-producing securities. Interest on loans incurred for the purpose of investing in income-producing securities will as a general rule be deductible for income tax purposes. In the case of money borrowed to purchase shares of Canadian corporations, you can offset the interest cost against your dividend income but, as noted earlier, this will not affect your right to claim a full dividend tax credit in computing your tax payable.

On the other hand, it should be remembered that interest on money borrowed for the purpose of earning interest or Canadian dividend income will reduce your qualifying investment income for purposes of \$1,000 investment income exemption.

#### Tax Shelters

The term "tax shelter" is normally used to describe any tax plan designed to provide you with a deduction from income in the current year without an immediate corresponding cash outlay. (In some cases, the term also refers to the investment of funds with no immediate deduction but where any resulting income is sheltered from tax indefinitely.) Although opportunities to invest in tax shelters have been severely restricted in recent years by changes in the tax legislation, several good tax shelters are still available.

These will be most advantageous to taxpayers in the higher tax brackets (i.e., those with taxable income in excess of say \$50,000).

One word of caution: a tax shelter must be viewed as an investment, albeit with tax advantages. You should apply the same criteria to selecting and investing in a tax shelter that you would apply to any other investment decision.

Here are some of the kinds of tax shelters now available in Canada:

##### Oil and gas properties

There always seems to be investor interest in the so-called drilling funds or oil and gas funds. Basically, these are vehicles designed to facilitate investment in the oil and gas industry, and offer interesting tax deferral possibilities.

Numerous changes have been made recently to the tax rules in this area. An individual investing in such properties should recognize that all or most of his contribution will be spent in exploring for or developing oil or gas wells. To the extent that such costs incurred up to the end of 1981 are classified as Canadian exploration expenses, they may be offset without limit against any source of income. The deduction is optional; a taxpayer may defer any part of this deduction and carry it forward to be applied against his or her income in future years.

Costs classified as Canadian development expenses, on the other hand, may be deducted from income only up to



pension (y compris les retraits globaux) bénéficiant de la déduction de \$1,000 relative au revenu de pensions, il sera d'ordinaire recommandable, en pareilles circonstances, de transférer \$1,000 de moins que le maximum au nouveau régime afin de profiter de cette exemption annuelle.

Dans le cas des REER, il faudrait noter qu'une importante modification adoptée en 1978 influe sur le traitement d'un REER au décès du contribuable s'il, à lieu avant l'échéance du régime. Avant cette modification, les prestations au décès (y compris les paiements périodiques) d'un REER étaient imposées dans les mains des bénéficiaires. Maintenant, le plus souvent, la valeur actuelle du solde de l'avoir du régime à la date du décès est ajoutée au revenu de l'année du contribuable décédé. Cette règle ne s'applique si le bénéficiaire désigné est le conjoint du défunt ou, à défaut de conjoint survivant, le bénéficiaire est l'enfant ou le petit-enfant à charge du défunt.

Il serait peut-être bon de revoir les modalités de votre contrat de REER et de voir qui devrait être le bénéficiaire désigné en vertu de cette modification.

#### Contrats de rente à versements invariables.

À cause des taux progressifs de l'impôt sur le revenu des particuliers, une augmentation importante de votre revenu pendant une année d'imposition vous vaudra un impôt plus élevé que si le même montant de revenu avait été reçu en versements égaux au cours d'un certain nombre d'années. Ainsi, par exemple, si votre taux d'impôt maximum fédéral-provincial est d'environ 36% la réalisation d'un gain de capital imposable de \$50,000 en 1981 augmenterait votre taux maximum à environ 57%. Si les \$50,000 vous étaient payés également au cours de 15 ans, votre taux maximum pourrait se limiter à environ 40%, ce qui vous économiserait beaucoup d'impôt.

Il y a moyen d'établir ainsi certains genres de revenus admissibles en achetant un contrat de rente à versements invariables (CRVI). Les revenus admissibles comprennent, entre autres, les suivants:

- gains en capital imposables (réduits par toutes pertes en capital réalisées)
- récupération de l'amortissement
- allocations de départ à la retraite
- indemnité de perte de charge ou d'emploi
- prestations au décès
- avantages provenant d'options d'achat d'actions
- revenus des artistes, athlètes et comédiens
- sommes reçues d'un régime enregistré d'épargne-logement.

Voici, brièvement, comment fonctionne un CRVI: il faut inclure dans votre revenu, aux fins de l'impôt, tous les montants reçus; vous avez le droit ensuite de déduire le coût de votre placement dans un CRVI (jusqu'à concurrence du revenu admissible moins l'équivalent d'une année de rente). Lorsqu'il sont reçus, les paiements de rente doivent figurer dans le revenu; les paiements doivent commencer dans les dix mois qui suivent la date de l'achat de CRVI. Cela signifie que vous pouvez étaler l'impôt sur le revenu admissible sur un certain nombre d'années, selon les modalités du contrat de rente. La rente peut comporter un nombre fixe d'années (d'au plus 15 ans) ou revêtir la forme d'une rente viagère.

Pour être déductible en 1981, une rente à versements invariables doit s'acheter au plus tard le 1er mars 1982 (la même date limite que dans le cas des cotisations à un régime enregistré d'épargne-retraite).

#### Frais d'emprunt

##### Emprunt à l'égard de régimes de revenu différé

Si vous n'avez pas assez de liquidités pour profiter de cotisations à un ou plusieurs régimes précités, vous devriez voir s'il vous serait avantageux d'emprunter à cette fin. Les frais d'intérêt sont généralement déductibles aux fins de l'impôt sur le revenu si vous empruntez pour:

- acheter un contrat de rente à versements invariables;
- verser des cotisations de service antérieur à un régime enregistré de pensions;
- cotiser à un REER pour vous-même (mais non à un REER pour votre conjoint).

L'intérêt payé sur les fonds empruntés pour cotiser à un REEL n'est pas déductible.

Il ne faudrait pas oublier qu'une cotisation à un régime de revenu différé entraîne elle-même une économie d'impôt qui peut servir à réduire votre emprunt. Si, par exemple, votre taux d'impôt maximum est de 50% et si vous empruntez \$4,000 pour cotiser à votre REER, votre dépense nette, déduction faite du remboursement d'impôt, ne sera que de \$2,000; lors du remboursement d'impôt, vous pourrez utiliser cette somme pour réduire vos emprunts en cours.

##### Prêts à d'autres fins

Si vous avez des dettes en cours dont l'intérêt n'est pas déductible (par exemple, une hypothèque sur votre maison) ou un emprunt contracté pour acheter une voiture) et si vous avez en même temps des liquidités pour

cotiser à un régime de revenu différé, vous devriez probablement utiliser vos liquidités pour réduire vos emprunts non déductibles et emprunter ensuite à une fin (telle que celles précitées) qui se traduira par une déduction de vos frais d'intérêt.

Il peut être possible de convertir, à peu près de la même façon, de l'intérêt non déductible en intérêt déductible à l'égard de placements. Si, par exemple, votre maison est grevée d'une hypothèque de \$50,000 et si vous avez \$20,000 d'Obligations d'épargne du Canada, vous devriez liquider les obligations, réduire votre hypothèque et emprunter ensuite les fonds nécessaires (intérêt déductible) si vous voulez réinvestir dans une forme de valeurs mobilières productives de revenu.

L'intérêt sur les prêts obtenus aux fins d'investissement dans des valeurs mobilières productives de revenu est généralement déductible aux fins de l'impôt sur le revenu. Dans le cas de fonds empruntés pour acheter des actions de sociétés canadiennes, vous pouvez déduire les frais d'intérêt de votre revenu provenant de dividendes, mais, comme il est indiqué plus haut, cela ne vous enlèvera pas le droit de déduire un plein crédit d'impôt pour dividendes dans le calcul de votre impôt à payer. D'autre part, il faudrait retenir que l'intérêt emprunté afin de gagner de l'intérêt ou un revenu constitué de dividendes canadiens réduira votre revenu de placements admissible à l'exemption de \$1,000 relative au revenu de placements.

#### Abris fiscaux

L'expression "abri fiscal" désigne normalement tout plan fiscal destiné à vous permettre de déduire un certain montant de votre revenu de l'année en cours sans sortie correspondante immédiate de fonds. (Dans certains cas, l'expression s'entend aussi de placements qui ne permettent aucune déduction immédiate, mais le revenu en décaissant est mis indéfiniment à l'abri de l'impôt.) Même si les modifications apportées à la législation fiscale ces dernières années ont restreint la possibilité d'investir dans des abris fiscaux, il subsiste encore plusieurs bons abris de cette nature. Ils sont des plus avantageux aux contribuables dont le revenu est élevé (c'est-à-dire ceux dont le revenu imposable dépasse, disons, \$50,000).

Attention: il faut considérer l'abri fiscal comme un investissement comportant aussi des avantages fiscaux. Ainsi les mêmes critères que vous utiliserez pour choisir vos placements doivent s'appliquer à ces abris fiscaux.

Voici certains genres d'abris fiscaux actuellement accessibles au contribuable au Canada:

##### Concessions pétrolières et gazières

Les fonds de forage ou fonds de pétrole et de gaz semblent toujours intéresser les investisseurs. Ces fonds sont, essentiellement, des moyens destinés à faciliter l'investissement dans l'industrie pétrolière et gazière et offrent d'intéressantes possibilités de reporter l'impôt.

Les règles fiscales applicables ont récemment subi de nombreuses modifications. Le contribuable qui investit dans des concessions pétrolières ou gazières devrait se rendre compte que son apport servira entièrement ou presque à chercher ou à mettre en valeur des gisements de pétrole ou de gaz. Les frais de cette nature engagés jusqu'à la fin de 1981 peuvent, dans la mesure où ils sont classés comme des dépenses d'exploration canadiennes, se déduire sans limite du revenu de n'importe quelle source. La déduction est facultative; le contribuable peut en différer une partie quelconque et la déduire de son revenu d'années futures.

Les frais classés comme dépenses de mise en valeur canadiennes, d'autre part, sont déductibles du revenu jusqu'à concurrence de 30% du solde accumulé de ces dépenses à la fin de l'année. La même limite de 30% doit aussi s'appliquer aux frais d'exploration engagés après 1981; dans les deux cas, les dépenses peuvent se déduire du revenu de n'importe quelle source.

Outre ces déductions, les frais d'exploration et de mise en valeur donnent lieu à un épouséement gagné (\$1 pour \$3 de frais engagés). Le montant en cause peut aussi être déduit du revenu, mais seulement jusqu'à concurrence de 25% des bénéfices pétroliers et gazières après déduction de tous les amortissements d'exploration et de mise en valeur.

Une autre incitation spéciale, applicable aux frais d'exploration en régions frontalières permettait également de déduire les 2/3 de certains frais d'exploration déboursés jusqu'au 31 mars 1980. La possibilité d'être admissible à cette déduction n'existe plus maintenant, mais le contribuable qui a déboursé de tels frais avant la date limite peut encore bénéficier et ainsi éliminer ou réduire le caractère spéculatif de son investissement.

La forme d'organisation la plus commune en ce qui concerne les entreprises pétrolières et gazières consiste dans la société en commandite, l'associé général étant l'exploitant de l'affaire et les autres investisseurs (particuliers ou sociétés) étant des commanditaires. À la fin de chaque année, il est remis à ces derniers un état indiquant leur part du revenu de l'année, les frais d'exploration et de mise en valeur supportés par la société au cours de l'année et les avantages spéciaux tels que la déduction à l'égard

des frais d'exploration. Ces renseignements constituent la base de l'amortissement et du revenu que déclare l'investisseur aux fins de l'impôt.

#### Films

La possibilité d'amortir immédiatement le coût total d'une participation dans un long métrage certifié canadien constitue la caractéristique fiscale la plus intéressante. Ainsi, par exemple, un contribuable pourrait acheter une participation de \$60,000 dans un nouveau film canadien; à cette fin, il fournirait \$20,000 comptant et emprunterait à une banque les autres \$40,000. Dans le cas d'un taux d'impôt maximum de 60%, l'économie potentielle d'impôt assurée par l'amortissement du coût aux fins de l'impôt l'année en cause serait de \$36,000. Pour avoir droit à la pleine déduction, le contribuable doit risquer de perdre tout le montant de son placement, c'est-à-dire que le prêt de \$40,000 doit être remboursable, peu importe que le film soit ou non rentable. Les paiements de location touchés par l'investisseur les années subséquentes figureront dans son revenu aux fins de l'impôt, étant réduits dans une certaine mesure par l'intérêt payé sur le prêt initial de la banque. Au pire, s'il ne touche aucun revenu, le contribuable ne se trouvera qu'à perdre la différence entre son placement initial (\$60,000) et l'impôt économisé (\$36,000). Si l'investisseur vend sa participation dans le film, l'amortissement récupéré sera admissible comme revenu pouvant servir à l'achat d'une rente à versements invariables (CRVI).

Certains plans d'abri fiscal antérieurs où il s'agissait de films ont été contestés par les autorités fiscales surtout en fonction de la nature des dispositions financières. La position de Revenu Canada étant maintenant beaucoup plus claire, le film suscite maintenant un intérêt renouvelé comme abri fiscal.

#### Hôtels et motels

Les hôtels et motels peuvent peut-être ne pas sembler devoir constituer des abris fiscaux, mais beaucoup s'acquiescent comme placements par des groupes de contribuables à revenu élevé, même s'ils ne connaissent guère l'industrie hôtelière. Ainsi, par exemple, une société d'investisseurs achète un hôtel à l'aide d'un paiement initial financé par un prêt bancaire, le reste du prix d'achat étant payé au moyen d'une hypothèque. Même si la gérance de l'hôtel est confiée à un gérant professionnel, la société est considérée aux fins de l'impôt comme exploitant une entreprise et non comme détenant un placement. L'amortissement du coût en capital se déduit à l'égard de divers biens de l'hôtel; à cause des taux d'amortissement relativement élevés de certaines catégories de biens, il y a souvent une perte aux fins de l'impôt les premières années d'exploitation. Chaque associé peut déduire sa part de la perte et l'économie d'impôt qui en résulte suffit souvent à rembourser le prêt de la banque en quelques années.

#### Immeubles résidentiels à logements multiples ("MURBS")

La possibilité de créer des pertes fiscales sur des biens locatifs en déduisant un amortissement du coût en capital (ACC) a été beaucoup restreinte à la fin de 1971. Ces restrictions cependant ne s'appliquent pas à l'égard des immeubles résidentiels à logements multiples (MURBS) afin, apparemment, d'encourager la construction de logements.

Pour bénéficier du traitement fiscal accordé aux MURBS, ces immeubles devaient être certifiés par la Société centrale d'hypothèques et de logement. Les immeubles construits surtout en bois bénéficiaient d'un amortissement de 10% sur le solde dégressif si l'installation de l'emplacement avait commencé entre le 18 novembre 1974 et la fin de 1977. Les autres immeubles bénéficiaient de l'ACC au taux de 5% du solde dégressif si l'installation de l'emplacement avait commencé entre le 18 novembre 1974 et la fin de 1979 (la date différente est à noter).

Il faut noter que, si un MURB bénéficiant d'un ACC de 10% a changé de propriétaire après 1979, le nouveau propriétaire ne peut profiter que d'un ACC de 5%.

L'incitation à investir dans des MURBS a été rétablie à l'égard des immeubles admissibles dont la construction a commencé après le 28 octobre 1980 et avant 1982. Ces immeubles pourront bénéficier d'un ACC de 5%.

Étant donné le coût du financement et les contrôles des loyers qui existent dans certaines provinces, les MURBS n'assurent pas nécessairement un caractère attrayant à l'investissement dans les immeubles locatifs. Les pertes réelles découlant de l'exploitation de MURBS peuvent, bien entendu, se déduire du revenu d'autres sources; en outre, contrairement à d'autres immeubles locatifs, l'ACC d'un MURB peut servir à créer ou à augmenter une perte aux fins de l'impôt (un abri fiscal). D'autre part, vous devez vous rendre compte que, si vous cédez votre investissement, il peut en résulter une récupération de l'amortissement du coût en capital précédemment déduit et un gain en capital si le produit de la cession dépasse ce que vous a coûté l'immeuble aux fins de l'impôt.

#### Actions à impôt différé

Jusqu'à la fin de 1978, la loi de l'impôt sur le revenu permettait aux sociétés de distribuer des dividendes sur



leurs bénéfices "d'avant 1972", dividendes sur lesquels l'actionnaire n'avait pas lui-même à payer d'impôt. Ces dividendes réduisaient le coût de base des actions pour l'actionnaire de sorte que, s'il vendait son placement, il réalisait un gain en capital plus grand (ou subissait une perte en capital plus petite) qu'autrement. Aussi, ces dividendes spéciaux étaient-ils souvent appelés "à impôt différé" plutôt qu'"exonérés d'impôt".

Le droit de distribuer des dividendes à impôt différé a été maintenu après 1978, mais seulement à l'égard de catégories spéciales d'actions "privilegiées à impôt différé" émises avant le 31 mars 1977 par cinq grandes sociétés publiques. Les modalités de ces émissions d'actions varient, mais chacune prévoit le maintien des dividendes à impôt différé durant plusieurs années, lequel est suivi dans la plupart des cas par une conversion exonérée d'impôt en actions valant des dividendes impossibles ordinaires.

Ces placements offrent un bon rendement; l'impôt est différé jusqu'au rachat ou à la vente des actions et se paie alors seulement sur la base de gains en capital. Vous devriez considérer l'achat de ces actions si vous disposez d'un revenu suffisamment élevé pour profiter pleinement de la déduction de \$1,000 relative au revenu de placements. Ces actions sont attrayantes aussi si vous subissez une perte en capital substantielle; vous pouvez recevoir maintenant des dividendes libres d'impôt et déduire toute perte non déduite du gain en capital lorsque les actions seront rachetées ou vendues plus tard.

#### Dividendes en action

Plusieurs sociétés publiques canadiennes offrent actuellement une autre nouvelle forme de report fiscal. Selon un plan typique, l'investisseur a le choix entre deux genres d'actions: des actions qui rapportent des dividendes impossibles normaux et des actions semblables qui rapportent des dividendes sous forme d'actions additionnelles. Les dividendes en action des sociétés publiques ne sont pas imposables au moment de leur réception, mais, comme dans le cas des actions "privilegiées à impôt différé", ont pour effet de réduire le coût moyen par action, ce qui vaudra normalement un gain en capital imposable à la cession ultérieure des actions. Comme les deux genres d'actions comportent une clause de conversion, ce plan présente passablement de souplesse; vous pouvez échanger les deux genres d'actions et opter pour des dividendes en espèces impossibles ou des dividendes en actions "à impôt différé", selon le genre de paiement qui répond le mieux à votre situation financière et fiscale immédiate.

#### Rentes différées

Le contribuable, surtout celui approchant la retraite, peut placer une partie de ses liquidités dans une rente différée. Un paiement global à une société d'assurances accorde le droit de toucher une rente d'un montant annuel fixe la vie durant ou pendant un certain nombre d'années à partir d'une date future convenue. L'intérêt gagné sur les fonds placés s'accumule entre-temps libre d'impôt et seulement la partie revenue de chaque paiement de rente sera imposable à sa réception dans les années ultérieures. Vous ne pouvez déduire les cotisations à un tel plan, mais, si vous prenez le temps de chercher une rente qui offre un bon rendement, le report de l'impôt sur l'intérêt pendant qu'il s'accumule peut constituer une excellent moyen de mettre du revenu à l'abri de l'impôt.

Si vous avez 65 ans et plus, vous pouvez traiter la partie revenue des paiements de rente comme un intérêt (admissible à la déduction de \$1,000 pour revenu de placements) ou comme revenu de pension (admissible à l'exemption de \$1,000 des pensions); ainsi, si vous avez suffisamment d'autre revenu de placements, vous pouvez aussi profiter de l'exemption de \$1,000 des pensions ou vice versa. Ce choix de traitement fiscal ne s'applique pas, cependant, aux paiements de rente d'un régime de pension, d'un régime enregistré d'épargne-retraite, d'un régime de participation différée aux bénéfices ou d'un contrat de rente à versements invariables.

#### Modifications apportées par le budget

À cause des modifications fiscales importantes apportées par le budget fédéral du 12 novembre 1981, nous tenons à attirer votre attention sur un certain nombre de modifications susceptibles de toucher les professeurs. Les modifications subséquentes apportées par le ministre des Finances à ses propositions initiales, y compris les modifications intervenues jusqu'à celles du communiqué déposé aux Communautés le 18 décembre 1981, sont incorporées dans le résumé suivant:

#### Taux d'impôt sur le revenu des particuliers — indexation

Le budget réduit les taux d'impôt de tous les particuliers ayant un revenu imposable de plus de \$11,120 en 1982. L'effet de cette réduction sera minimum sur les premiers \$25,000 imposables, si bien que c'est

seulement le contribuable ayant un revenu élevé qui s'en ressentira vraiment. Il est proposé d'abaisser le taux maximum le plus élevé grevant les revenus imposables de plus de \$53,000 en 1982 à 34%, de sorte que le taux fédéral-provincial combiné (d'après les taux provinciaux actuels) sera d'environ 50% dans la plupart des provinces.

L'indexation des exemptions et des tranches fiscales personnelles doit se continuer en 1982, l'augmentation étant de 12,2%. Ainsi, par exemple, l'exemption personnelle de base passe de \$3,170 à \$3,560 en 1982.

Le crédit d'impôt fédéral sera uniformément de \$200 pour chaque contribuable en 1982 et pour les années d'imposition subséquentes. Le montant non utilisé par un conjoint est transférable à l'autre. Dans le passé, il était 9% de l'impôt fédéral à payer et comportait un minimum de \$200 et un maximum de \$500 pour chaque déclaration.

#### Avantages des employés

Les cotisations patronales aux régimes de services de santé et dentaires privés des employés sont maintenant imposables. L'avantage imposable figurera dans les frais médicaux de l'employé qui sont déductibles dans la mesure où le total de ces frais dépasse 3% de son revenu.

L'avantage provenant de prêts sans intérêt ou à faible intérêt consentis afin d'aider l'employé à acheter une maison figure maintenant dans le revenu, dans la mesure où l'intérêt exigé est inférieur au taux prescrit l'année du prêt. (Le taux prescrit en 1982 est de 16%). L'exemption de \$50,000 à l'égard d'un prêt domiciliaire disparaîtra en deux ans (l'exemption diminuera à \$40,000 en 1982 et à \$20,000 en 1983).

En outre, les avantages consistant dans des titres de circulation et la valeur de la pension et du logement figurent maintenant dans le revenu.

#### Indemnités de cessation d'emploi

Dans le cas des employés dont l'emploi prend fin après le 12 novembre 1981, le montant total de toutes les indemnités de cessation d'emploi doit figurer dans le revenu. Avant cette modification, les montants dépassant six mois de salaire pouvaient souvent être traités comme des dommages-intérêts non imposables.

#### Déductibilité des frais d'intérêt

La déductibilité de l'intérêt payé sur les fonds empruntés pour cotiser aux régimes enregistrés d'épargne-retraite (REER), aux régimes enregistrés de pensions (REP) et aux régimes de participation différée aux bénéfices (RPDB) disparaît à l'égard des prêts postérieurs au 12 novembre 1982. Le contribuable qui verse ses propres épargnes à ces régimes n'est pas touché.

L'intérêt payé sur des prêts consentis avant le budget se rattachant à des régimes de report est soumis aux nouvelles règles générales concernant la déductibilité de l'intérêt — la déduction de l'intérêt doit se limiter au total du revenu de placement du contribuable. Afin d'atténuer l'effet de ces dispositions, il est permis au contribuable de compter tous les montants reçus après 1981 d'un REER, d'un REP ou d'un CRVI comme revenus de placement dans la mesure de ces frais d'intérêt restreints.

#### Résidence principale

Le gain provenant de la vente d'une maison familiale demeure exempt de l'impôt, sauf que, en ce qui concerne les gains intervenant après 1982, seulement une maison par couple marié peut bénéficier de l'exemption.

#### Revenu couru provenant d'intérêts

Le budget a proposé que le contribuable déclare le revenu couru connexe à certains placements, aux rentes et à la valeur de rachat des polices d'assurance-vie tous les trois ans. Le communiqué subséquent renfermait des règles transitoires destinées à exempter des ces dispositions le revenu gagné mais non reçu au 31 décembre 1981, ce revenu ne devant être déclaré que lors de sa réception. Le communiqué mentionnait aussi que l'impact de ces dispositions sur les polices d'assurance-vie devait faire l'objet de plus ample examen.

#### Taux d'intérêt prescrit

Le taux d'intérêt exigé à l'égard des impôts en retard et des paiements en trop d'impôt sera ajusté tous les trois mois à partir de 1982. Pour ce qui est du premier trimestre de 1982, le taux est de 16% par année.

#### Transferts au REER du conjoint

A compter de l'année d'imposition 1982, le contribuable peut transférer sans payer d'impôt des fonds de son régime enregistré d'épargne-retraite à un régime établi au bénéfice de son conjoint ou ex-conjoint dont il vit séparément si un tribunal ordonne le partage du régime entre les conjoints à la rupture ou après la rupture du mariage, sauf si les deux conjoints cessent de vivre séparément au cours des douze mois consécutifs à l'ordonnance.

#### Sociétés de services personnels

Dans le passé, les dirigeants et employés hautement rémunérés d'entreprises ont cherché à réduire leur fardeau

fiscal personnel en interposant une société entre eux et la personne à laquelle ils fournissaient des services personnels. Souvent, la société servait à répartir le revenu du dirigeant ou de l'employé entre leurs proches.

Au début, ces sociétés bénéficiaient de la déduction accordée aux petites entreprises et étaient imposées au taux effectif de 25%. Les modifications récentes apportées par le budget ont accru le taux à 33 1/3%.

Il est maintenant proposé d'augmenter le taux fédéral et provincial combiné afférent aux contribuables en cause à un taux effectif d'environ 50%. C'est l'équivalent du taux maximum le plus élevé que le budget propose d'appliquer aux particuliers.

Afin que les intéressés ne conservent pas un avantage indu du fait de la société, le budget propose, en outre, de permettre aux sociétés de ne déduire que les salaires et autres avantages d'emploi allant aux intéressés.

#### Dispositions d'étalement du revenu

Les paiements fait pour acheter un contrat de rente à versements invariables ne sont plus déductibles.

Les dispositions générales d'étalement sur une période de cinq ans sont disparues le 31 décembre 1981. Le budget propose un nouveau système d'"étalement sur les années suivantes".

#### Dernier mot

L'ACPU accueillera les demandes émanant des associations locales et provinciales et de leurs membres touchant le financement de l'étude de nouveaux problèmes concernant l'impôt sur le revenu, appellent des éclaircissements relatifs à la pratique courante du Ministère du Revenu national et intéressent les employés des universités. Il faudrait adresser l'énoncé de ces problèmes et questions à: M. Fred Gillespie, C.A., Touche Ross & Co., 90, rue Sparks, Ottawa (Ontario), K1P 5B4, et en adresser aussi copie à M. Robert Léger, au bureau de l'ACPU. M. Gillespie consultera régulièrement l'ACPU au sujet de ces problèmes et une décision relative au financement de leur étude sera prise le plus rapidement possible dans chaque cas. Aux associations locales et provinciales seront ensuite envoyés les commentaires de Touche Ross et la décision touchant le financement de l'affaire.

Même si l'ACPU ne peut payer les consultations fiscales d'ordre individuel ni les demandes d'éclaircissements fiscaux d'un caractère courant (c'est-à-dire celles qui portent sur des points traités dans le présent Guide ou d'autres publications parrainées par l'ACPU) non plus que celles qui se rattachent à des questions étrangères au contexte universitaire, on peut s'adresser au plus proche bureau de Touche Ross. En Ontario, on peut communiquer avec M. Charles Hebdon, à l'UAPUO. On est prié de s'identifier au bureau local de Touche Ross comme faisant partie de l'ACPU. Le tarif obtenu par l'ACPU de Touche Ross au bénéfice de ses membres est le suivant:

Echelon	Expérience	Prix horaire
Associé fiscal	plus de 10 ans	\$110
Gérant fiscal	5 à 10 ans	\$90
Surveillant fiscal	3 à 5 ans	\$65
Conseiller fiscal	1 à 3 ans	\$45

La première partie de ce guide est une révision du Guide préparé antérieurement par Charles Hebdon.

La révision a été faite par Touche Ross. La deuxième partie sur la planification fiscale pour les particuliers a été préparée par Touche Ross.

Les références à la loi de l'impôt du Québec ont été ajoutées ou corrigées par le professeur James Drew des Hautes Etudes Commerciales.

La révision de la traduction française a été faite par le professeur Drew en coopération avec Robert Léger, agent de recherches en avantages économiques à l'ACPU.



# CAUT

## Vice-Presidents

### Treasurer

The Canadian Association of University Teachers solicits suggestions for nominations for two Vice-Presidents of the Association and for Treasurer. The nominees must be a member of the CAUT and must have extensive faculty association experience.

1st Vice-President: to act as chairman of the Administration Committee of the CAUT and to have a general responsibility in the area of administering the CAUT including the application of the staff collective agreements.

2nd Vice-President: to handle relations with member associations and represent the CAUT with affiliated organizations.

Nominations must be accompanied by a curriculum vitae and written agreement of the candidate to serve. Duration of term — one year for Vice-Presidents and two years for Treasurer. Applications must be sent no later than March 31, 1982. Correspondence should be addressed to Israel Unger, Chairman, Elections and Resolutions Committee, CAUT, 75 Albert St., Suite 1001, Ottawa, Ontario, K1P 5E7.

## Vice-presidents

### Treasurer

L'Association canadienne des professeurs d'université sollicite des candidatures pour deux postes de vice-président de l'Association et pour le poste de trésorier.

Les candidats doivent être membres de l'ACPU et être proposés par un autre membre de l'ACPU. Les candidats doivent avoir une vaste expérience des affaires d'une association de professeurs.

Le vice-président: faire fonction de président du Comité d'administration de l'ACPU et avoir des responsabilités générales en ce qui concerne l'administration de l'ACPU y compris l'application des conventions collectives du personnel.

Le vice-président: s'occuper des relations avec les associations membres et représenter l'ACPU après des organisations affiliées.

Les candidatures doivent être accompagnées de curriculum vitae des candidats et de leur consentement par écrit à exercer leur charge.

Les candidatures doivent être envoyées pour au plus tard le 31 mars 1982.

Il faut adresser toute la correspondance à Israël Unger, président, Comité des élections et résolutions, ACPU, 75, rue Albert, suite 1001, Ottawa (Ontario) K1P 5E7.

## Comité des avantages économiques

L'ACPU sollicite des candidatures pour son Comité des avantages économiques. Le mandat des membres va pour trois ans commençant le 1er juillet 1982. Il faut envoyer les candidatures pour le 31 mars 1982 à Israël Unger, président, Comité des élections et résolutions, ACPU, 75, rue Albert, Ottawa (Ontario) K1P 5E7.

Les candidatures doivent être accompagnées de curriculum vitae des candidats et de leur consentement par écrit à exercer leur charge.

### Final note

CAUT will entertain requests from local and provincial associations and members for funding of problems that raise new income tax questions, seek clarifications of current National Revenue practice and are of interest to employees in a university setting. An outline of any such problems and questions should be sent to: Fred Gillispie, C.A.U., Touche Ross & Co., 90 Sparks Street, Ottawa, Ontario, K1P 5B4, with a copy to Robert Léger in the CAUT office. Mr. Gillispie will advise CAUT on a regular basis of these problems and a decision on funding will be taken as quickly as possible in each case. Local and provincial associations will, then, be sent a copy of the Touche Ross comments and the decision on funding.

Although CAUT cannot pay for individual tax consulting or for tax inquiries of a routine nature (i.e., those that are dealt with in this Guide or other CAUT-sponsored publications) or for those questions which are unrelated to a university context, such questions can be referred to the nearest Touche Ross office. In Ontario, they can be referred to Charles Hebdon at OCFA. Individuals

ing a corporation between themselves and the person to whom they provided personal services. Frequently, this corporation was used to split the executive's or employee's income among his family members. Initially, such corporations claimed the small business deduction and paid tax at an effective rate of 25%. Recent budget changes increased the rate to 33 1/3%.

It is now proposed to increase the combined federal and provincial tax rate on such incorporated individuals to an effective tax rate of approximately 50%. This is equivalent to the maximum marginal tax rate which the budget proposes to be applied to individuals.

To ensure that individuals who use such corporations do not retain any undue advantage through the corporation, the budget further proposes that the only deductions which will be allowed to such corporations will be wages, salaries and other employment benefits paid to these incorporated individuals.

Averaging Provisions

Payments made to purchase an Income-Averaging Annual contract will no longer be deductible in the future. General averaging provisions over a five year period will be replaced effective December 31, 1981. The budget proposes a new system of "forward averaging".

## President

### President

The Canadian Association of University Teachers solicits suggestions for nominations for the position of President.

The nominee must be a member of the CAUT and must have extensive faculty association experience.

Nominations must be accompanied by a curriculum vitae and written agreement of the candidate to serve. Duration of term — one year. Applications must be sent no later than March 31, 1982.

Correspondence should be addressed to Israel Unger, Chairman, Elections and Resolutions Committee, CAUT, 75 Albert St., Suite 1001, Ottawa, Ontario K1P 5E7.

## Committee on Collective Bargaining

### Comité de la négociation collective

L'ACPU sollicite des candidatures pour son Comité de la négociation collective. Trois postes de trois ans commençant le 1er juillet 1982 sont à pourvoir. Il faut envoyer les candidatures ainsi que le consentement par écrit des candidats à exercer leur charge pour le 31 mars 1982 à Israël Unger, président, Comité des élections et résolutions, ACPU, 75, rue Albert, porte 1001, Ottawa, Ontario K1P 5E7.

Les candidatures doivent être approuvées par les candidats et être accompagnées de leur curriculum vitae.

## Economic Benefits Committee

The CAUT solicits nominations for membership on the Economic Benefits Committee. The term of membership is three years commencing July 1, 1982. Nominations should be sent by March 31, 1982 to Israel Unger, Chairman, Elections and Resolutions Committee, CAUT, 75 Albert St., Ottawa, Ontario K1P 5E7.

A nomination should be accompanied by the curriculum vitae of the nominee and indication of his or her willingness to serve.



30% of the accumulated balance of such expenses at the end of the year. The same 30% limit will also apply to expenditures incurred after 1981, in both cases.

In addition to these deductions, exploration and development expenses result in earned depletion (5% of expense incurred). This income may be claimed as an extra deduction from income, but only up to 25% of resource profits after first deducting all exploration and development write-offs.

Still another special incentive, the frontier exploration allowance, permitted a further deduction equal to 2/3 of certain exploration expenses incurred up to March 31, 1980. The opportunity to qualify for this deduction has now expired, but taxpayers who incurred such costs prior to the deadline may still claim the extra allowance.

The opportunity to qualify for this deduction has now expired, but taxpayers who incurred such costs prior to the deadline may still claim the extra allowance.

For a building to qualify for tax treatment as a MJRB, it must have been certified as such by Central Mortgage and Housing Corporation, buildings principally of frame construction qualified for CCA on a 10% declining balance basis. If installation of footings commenced between November 18, 1974 and the end of 1979 (note different date), if ownership of a 10% MJRB changes hands after 1979, only a new owner.

The MJRB incentive was reintroduced for qualifying

## New budget changes

Due to the significant tax changes brought on by the November 12, 1981 federal budget, we would like to draw your attention to a number of those changes most likely to affect teachers. Subsequent changes made by the Minister of Finance to his original proposals, including and up to the Release tabled in the House of December 18, 1981, have been incorporated in the following summary.

Deferred annuities

Teachers, particularly those approaching retirement, may consider investing some of their spare capital in a company which purchases the right to receive an annuity of fixed annual amount, either for life or for a specified term of years, starting at an agreed future date. Interest on the invested funds accumulates tax-free in the meantime, and the income portion of each annuity payment will be taxed when received in later years, but if you take the time to shop around for an annuity which is good rate of return, deferral of tax on the interest which is accumulating can offer an excellent method of sheltering income.

If you are 65 or over you may treat the income portion of an annuity received as either as interest (eligible for the \$1,000 investment income deduction) or as pension income (eligible for the \$1,000 pension exemption), so that if you have sufficient other investment income you can also take advantage of the \$1,000 pension exemption or vice versa.

This choice of tax treatment does not apply, however, to annuity payments out of a pension plan, registered retirement savings plan, deferred profit sharing plan or income-averaging annuity contract.

For the 1982 and subsequent taxation years, a taxpayer will be allowed to transfer funds on a tax-free basis from his registered retirement savings plan to a registered retirement savings plan for his spouse or former spouse from whom he is living apart where a court orders a division of the plan between spouses on or after the breakdown of the marriage, they cease to live apart within 12 months from the date of the order.

In the past, executives and highly paid employees have attempted to reduce their personal tax burden by inter-

Principal Residence

Gains on the sale of a family home will continue to be exempt from tax except that, with respect to gains accruing after 1981, only one home per married couple will be eligible for exemption.

Accrued Interest Income

The budget proposed that individual taxpayers report accrued income on certain investments, annuities and cash value life insurance policies every three years. The subsequent Release provided transitional rules to exempt these rules on life insurance policies will be further examined.

Prescribed Interest Rates

The interest rate which is charged on tax arrears and paid on tax overpayments will be adjusted every three months starting in 1982. For the first quarter of 1982, the prescribed rate of interest will be 16 percent per annum.

RSP Spousal Transfers

For the 1982 and subsequent taxation years, a taxpayer will be allowed to transfer funds on a tax-free basis from his registered retirement savings plan to a registered retirement savings plan for his spouse or former spouse from whom he is living apart where a court orders a division of the plan between spouses on or after the breakdown of the marriage, they cease to live apart within 12 months from the date of the order.

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This choice of tax treatment does not apply, however, to annuity payments out of a pension plan, registered retirement savings plan or income-averaging annuity contract.

Termination Payments

Effective for employees who terminate employment after November 12, 1981, the entire amount of all job termination payments will be required to be included in income. Prior to this change, amounts in excess of six months' salary could often be treated as tax-free receipt of damages.

Deductibility of Interest Expense

The deductibility of interest on funds borrowed to contribute to Registered Retirement Savings Plans (RRSPs), Registered Pension Plans (RPPs) and deferred profit sharing plans (DPSPs) will be withdrawn for loans taken out after November 12, 1981. Taxpayers who contribute their own savings to these plans will be unaffected.

Interest incurred on pre-budget loans for deferred plans will be subject to the new general rules relating to interest deductibility — the interest deduction will be restricted to the amount of the taxpayer's total investment income. To moderate the effect of this new treatment on pre-budget loans, taxpayers will be allowed to treat as investment income all amounts received after 1981 from an RRSP, RPP or DPSP.

Stock dividends

Another new form of tax deferral is now being offered by several Canadian public companies. Under a typical plan, the investor is given the choice of shares paying regular taxable dividends, or similar shares paying "deferred" stock dividends, depending on which type of payment best meets your immediate financial and tax situation.

As a conversion clause is attached to both types of shares, this plan offers a fair amount of flexibility; you can interchange between the two classes of shares and elect to receive either taxable cash dividends or "tax-deferred" stock dividends, depending on which type of payment best meets your immediate financial and tax situation.

Upon later disposal, the plan offers a fair amount of flexibility; you can interchange between the two classes of shares and elect to receive either taxable cash dividends or "tax-deferred" stock dividends, depending on which type of payment best meets your immediate financial and tax situation.

Individual Tax Rates — Indexing

The budget reduces tax rates for all those with taxable income above \$51,120 in 1982. The effect of this reduction will be minimal on the first \$25,000 of taxable income with the result that the first \$25,000 of taxable income will be minimal on the first \$25,000 of taxable income with the result that the first \$25,000 of taxable income will be minimal on the first \$25,000 of taxable income.

Indexing of personal exemptions and tax brackets is to be continued for 1982 with an increase of 12.2% for example, basic personal exemption will pass from \$3,170 to \$3,560 in 1982.

The federal tax credit will be a flat \$200 for each individual for 1982 and subsequent taxation years. The amount unused by one spouse is transferable to the other spouse. In the past, it was 9 percent of federal tax otherwise payable with a minimum of \$200 and a maximum of \$500 for each return.

Employee Benefits

Employer contributions to private health service plans and dental plans on behalf of employees will now be taxable. The taxable benefit will be the amount of the employee's medical expenses which are deductible to the employer's income.

The benefit from interest-free or low interest loans made to enable an employee to purchase a home will now be included in income to the extent that interest charged is less than the prescribed rate in the year the loan is made. (The prescribed rate of interest for 1982 is 16%). The \$50,000 housing loan exemption will also be phased out over a two-year period (exemption will be reduced to \$40,000 in 1982 and \$20,000 in 1983).

In addition, benefits in respect of transportation passes and the value of board and lodging will now be included in income.











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sommes utilisées pour payer ses frais de recherche. Ces  
 dispositions se rattachent au statut résidentiel déterminé  
 par les nouvelles directives du Bulletin IT-221R indiquées  
 ci-dessus.

payer de l'impôt sur les fonds utilisés pour payer ses frais de recherche en demandant à son université une subvention de recherche au lieu d'un salaire. Seul le montant dépassant les frais de recherche admissibles est imposé.

«subvention de recherche» aux fins de l'impôt (IT-75R2, 172-173).



## Deductions du revenu d'entreprise

caractéristiques par lesquelles on les reconnaît. Les actions sont émises par la société et elles sont remboursées à la fin de leur durée. Elles sont émises par la société et elles sont remboursées à la fin de leur durée. Elles sont émises par la société et elles sont remboursées à la fin de leur durée.

Les achats de livres et de périodiques, les déplacements, l'entretien d'un bureau, le téléphone et les salaires des employés à temps partiel figurent dans les postes de dépenses les plus importants pour les professeurs. Ceux-ci doivent être en mesure de justifier sur demande ces dépenses.

Depuis le 1<sup>er</sup> janvier 1980, le contribuable qui exerce une activité commerciale peut déduire le salaire payé à un conjoint, à condition que la dépense répondue aux critères antérieurement, le contribuable ne pouvait pas déduire un salaire à un conjoint que par l'intermédiaire d'une société.

Si le professeur a besoin d'un bureau pour gagner ses  
 événements, il utilise le bureau exclusivement à cet  
 effet; il peut l'établir dans sa maison et le déduire à cet  
 effet proportionnellement du revenu des frais de la maison.  
 Dans le cas d'une maison de huit pièces ou du bureau oc-  
 cupant une pièce moyenne, la somme déductible à  
 équivalait au huitième de tous les frais afférents à

Les frais d'entretien du bureau peuvent comprendre une part raisonnable des frais suivants : taxes foncières, réparations, décoration, assainissement, chauffage, éclairage, nettoyage et intérêts hypothécaires. L'amortissement du capital de la partie bureau de la maison est déductible, mais il est recommandé, si aucun des autres éléments n'est déductible, de ne pas le déduire.

Les emprunts à court terme ont été financés par la vente de l'obligation d'achat à 100 % de la valeur nominale. Les emprunts à long terme ont été financés par la vente de l'obligation d'achat à 100 % de la valeur nominale. Les emprunts à court terme ont été financés par la vente de l'obligation d'achat à 100 % de la valeur nominale. Les emprunts à long terme ont été financés par la vente de l'obligation d'achat à 100 % de la valeur nominale.

La détermination de la résidence principale de l'individu sera maintenue si le contribuable s'abstient de transférer la propriété de son logement à son conjoint ou à son partenaire de fait. La pleine exemption de l'impôt sur les gains de capital en vertu de la règle de la résidence principale sera maintenue si le contribuable s'abstient de transférer la propriété de son logement à son conjoint ou à son partenaire de fait.

[illegible][illegible]

Les frais de déplacement englobent souvent des frais relatifs à l'achat et à l'utilisation d'une voiture utilisée en partie pour les affaires et en partie pour fins personnelles, ce qui peut entraîner des dépenses déductibles.

À Québec, certains frais fixes comme les frais de fincaencement, le permis et les assurances ne sont plus déductibles pour ce qui est de l'impôt sur le revenu provincial. Parmi les frais d'utilisation (essence, réparations, pour usage personnel, la formule induite ci-dessus, un montant minimum de \$75, par mois est présumé être

1981	
Nouvelle voiture — lecture de Podomètre le 31 décembre	10,000
Total des kilomètres—deux voitures, pour l'année	26,000
Cout du kilomètre—14c, (\$3,640 ÷ 26,000)	
Utilisation totale des voitures pour affaires au cours de l'année	3,000 Km
Deduction de frais d'automobile — \$420 (3,000 x 14c.)	

31,627	—30% de \$6,715
2,015	
\$3,640	Kilomètres parcourus
64,000	Vieille voiture — lecture de l'odomètre à la vente
48,000	—lecture de l'odomètre le 1er janvier 1980
16,000	Kilomètres — vieille voiture

300	Frais d'utilisation
27	Escupec
27	Lauges
27	Stationnement
27	Réparations
27	Permis
27	Assurance
27	Frais de financement

Le nouveau capital en capital est donc de \$6,715 (\$8,500 moins \$1,715, soit 20% de \$8,500). Les renseignements ci-dessus s'inscrivent sur l'annexe 8 de la déclaration des particuliers. Le relevé des frais d'automobile de 1981 pourrait être comme suit :

Amortissement de 1980 —30% de \$2,450.

Fraction non amortie du coût en capital —31 décembre 1980.

En 1981, le contribuable a échangé cette voiture contre une neuve au prix de \$8,500. Il a payé \$5,500 comptant et a obtenu \$3,500 pour la rapresse. Pour déterminer le

—30% de \$3,000.	—31 décembre 1978	Fraction non amortie du coût en capital	1,500
3,500			
Amortissement de 1979			
—30% de \$3,500.	—31 décembre 1979	Fraction non amortie du coût en capital	1,050
2,450			

fautes.  
elles appliquée au nombre de kilomètres parcourus pour affaiblissement de la valeur de la voiture.

Le tableau ci-dessous illustre les résultats de la simulation. On observe que le coût total par kilomètre parcouru (en divisant le coût total par le kilométrage) est de 1,25 \$/km. Ce coût est inférieur au coût réel de 1,50 \$/km. Le coût réel est supérieur au coût simulé car le coût réel inclut le coût de l'entretien des véhicules, le coût de la main-d'œuvre et le coût de la consommation de carburant. Le coût simulé ne prend en compte que le coût de l'entretien des véhicules.

Le bureau chez lui, il peut déduire les frais de déplacement, d'entretien, d'habitation, de nourriture, de chauffage, de téléphone, de transport, de location, de réparation, de fourniture, de pous, stationnement, lavages, permis, frais de financement et d'assurance.

d'autonomie déclarés et justifier le nombre total de kilomètres parcourus pendant l'année et le nombre de kilomètres consacrés à ses affaires; d'où l'avantage d'utiliser une carte de crédit plutôt que de payer comptant. A noter que l'utilisation d'une autonomie pour faire n'importe quel achat n'inclut pas le trajet entre la maison et le bureau et entre le bureau et la maison, mais seulement le déplacement occasionnel directement par les affaires (comme les voyages d'affaires).

total et la part qui peut raisonnablement être imputée aux dépenses mentionnées sont admissibles. Il doit pouvoir produire les pièces justificatives relatives.

**Bourses d'études, de recherche et d'entretien,  
prix et subventions de recherche**

Les auteurs s'appuient sur la méthode de compatibilité de casus. Ils ont, d'ailleurs, le déclarer l'année où ils sont à l'école. Ils ont aussi été témoins ou non. Un paiement pour service rendu est censé survenir à la première des dates suivantes : la date de présentation de la facture, la date de la facture ayant été présentée, il n'y avait pas eu de dette, ou la date où le paiement a été reçu (article 34 § 1<sup>er</sup> 21-26). Dans certains cas, le contribuable peut médifier une provision pour créances douteuses ou manuelles ou pour des biens ou services non encore rendus (articles 20(1)(b), (m) et (n) « 140, 150, 153 »).

changer sans le consentement de Revenu Canada (Impôt) (paragraphe 248(1) "Exercice financier" » (1)).

même si les 11/12 en ont été gagnés en 1980. Une fois qu'il le contribuait à choisir une année financière, il ne peut

pour le bureau afin d'éviter une récupération à amortissement pour et un gain en capital éventuel à la vente de la propriété ou à sa conversion à un usage personnel.

L'amortissement n'est déduit qu'à l'égard des meubles

55,95	—20% de \$2.800
2,80	Amortissement du coût du capital de 1981
	Fraction non amortie du coût en capital
2,85	Moins produit de la cession de la vieille machine à écrire
32,00	Achat — machine à écrire défectueuse
	Fraction non amortie d'un coût en capital
	1er janvier 1981
8,20	Éclair de l'amortissement — meubles et équipement
	Catégorie, 8,20%
	Éclair de l'amortissement — dans une maison de huit pièces
	Un bâtiment (à supposer que le bureau occupe une pièce de grandeur moyenne)
53,66	Un bâtiment
53,66	Total

560	1,77	Revenu professionnel net
2,72		Elar des frais de bureau
1,60		Taxes foncières
1,66		Intérêt sur hypothèque
20		Chauxfrage
66		Telephone
17		Eau

Etat des revenus pour l'année terminée le 31 décembre 1981	\$4.00
Revenus—monétaires professionnels gagnés	Depenses
	Brutaux (voir ci-dessous)
	Apporter et fournitures
	Libres et périodiques
	Cotisations professionnelles
	Automobile (voir ci-dessus)
	Total

Voici un exemple:  
contribuable. (Voir "Année financière", ci-après.)  
quelque autre période d'imposition d'année adéquate par  
année d'imposition terminée le 31 décembre ou n'importe  
bureaux de district de l'imposition. L'Etat peut convertir un  
Etat des revenus et des dépenses — fournie par un  
l'imposition. Il peut utiliser à cette fin la formule T002-2  
son revenu et des dépenses d'entreprises sa déclaration  
de l'imposition. Les contribuables, un Etat

cependant, vaut pour l'impôt fédéral sur le revenu d particuliers habitant le Québec.



[illegible]

net",.) (Paragræphe 156(1) «1026»).

nommes les trois quarts du "revenu net" (pour une année d'imposition) du contribuable, ce dernier est tenu de faire des versements trimestriels. (Voir la Déclaration personnelle d'impôt sur le revenu pour le calcul du "revenu net"). (Paragraphe 156(1) "1026").



## Notes préliminaires

1. Toutes les références se rapportent sur le revenu, sauf indication contraire.

2. Les chiffres entre crochets 'français' (« ») renvoient aux articles correspondants de la loi d'imposition du

3. Pour raisons d'ordre constitutionnel, le Québec ne re-

résidents, il n'existe donc pas d'articles correspondants dans la loi d'imposition du Québec.

4. Il n'existe pas de traité qui lie le Québec à un pays étranger. Cependant, l'article 488 de la loi d'imposition

du Québec et le règlement d'application 4881 donne l'effet au Québec aux principes incarnés dans les traités signés par le Canada. Par conséquent, le revenu des non-

résidents exempté en vertu d'un traité canadien n'est pas soumis à l'impôt sur le revenu du Québec.

5. Référence est faite aux bulletins d'interprétation (qui ne

phien, mais qui serait probablement suivis par ce dernier) publiés par le Ministère du Revenu national, (impôt), selon le numéro de publication du ministère, soit par ex-

emple "IT-221R".

## Conséquences fiscales de la distinction entre

revenu tiré d'un emploi et revenu tiré d'une en-

La loi de l'impôt sur le revenu ne renferme pas de

définition statutaire du "revenu", mais l'article 3 «28» indique les règles essentielles servant à calculer le revenu du

distingue entre les diverses sources de revenu. Pour la ma-

important s'applique au revenu d'une charge ou d'un emploi par rapport à celui d'une entreprise ou d'une pro-

*Le revenu d'un emploi comprend le salaire et toute*

« 32-33, 36-46 »). L'article 8 « 59-79 » indique les dépenses

déductibles du revenu d'un emploi. Les déductions permises du revenu d'un emploi sont expressément limitées à

celles indiquées dans cet article (paragraphe 8(2) «59»).

prend toute rémunération reçue par un professeur pour services professionnels rendus en vertu d'un "contrat d'entreprise".

Le professeur peut avoir avantage à tenir compte de la distinction entre ces deux sources de revenu (détailées ci-

après), car elles présentent des différences importantes quant aux déductions admissibles. Dans le cas du revenu

d'un emploi, seules des déductions strictement limitées sont permises; par contre, le bénéficiaire d'un revenu d'entreprise peut généralement déduire toutes dépenses

raisonnables engagées pour gagner ce revenu, sauf les dépenses de nature capitale. L'amortissement du coût en

capital est d'ordinaire déductible du revenu d'une entreprise sous la forme d'amortissement du coût en capital.

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revenu d'un emploi

Le salaire reçu par le professeur et administrateur de ses fonctions professorales et administratives est normalement classé comme revenu d'un emploi. À ce revenu doi-

vent s'ajouter les avantages sociaux qui constituent une rémunération additionnelle ou supplémentaire d'un

emploi. En général, ces avantages ne sont pas des paiements en argent.

ou non, en être comprise dans le revenu de l'employé,

L'IT-470 remplace le Bulletin d'interprétation IT-71R précédent et vaut pour 1981 et les années subséquentes. Il

est à noter que l'II-11K vaut encore pour 1980 et les années d'imposition précédentes.

Revenu d'un emploi

[illegible]

Conséquences fiscales de la distinction entre

1. Toutes les références se rapportent à la loi de l'impôt sur le revenu, sauf indication contraire.

2. Les chiffres entre accolades renvoient à la loi de l'impôt sur le revenu, sauf indication contraire.

3. Pour raisons d'ordre constitutionnel, le Québec ne reconnaît pas d'impôt sur le revenu local ou autre des non-résidents; il n'existe donc pas d'articles correspondants dans la loi d'imposition.

4. L'article 488 de la loi d'imposition du Québec a été modifié par la loi d'imposition du Québec, article 488 de la loi d'imposition.

5. L'effet au Québec aux principes mentionnés dans les traités d'échange de revenus par le Canada. Par conséquent, le revenu des non-résidents assujettis à l'impôt sur le revenu du Québec.

6. Références se faisant aux bulletins d'interprétation (qui ne sont pas techniquement des règlements du gouvernement) mais qui sont probablement sans effet.

7. Le nombre de publication du ministre, soit par exemple l'11-221R.

### Revenu d'une entreprise

[illegible]

On voit qu'on enseigne dans une école d'études supérieures, le professeur peut enseigner des cours spéciaux, d'été ou d'été, mais il peut aussi enseigner des cours ordinaires. On voit qu'on enseigne dans une école d'études supérieures, le professeur peut enseigner des cours spéciaux, d'été ou d'été, mais il peut aussi enseigner des cours ordinaires. On voit qu'on enseigne dans une école d'études supérieures, le professeur peut enseigner des cours spéciaux, d'été ou d'été, mais il peut aussi enseigner des cours ordinaires.